United Nations

Financial report and audited financial statements

for the 12-month period
from 1 July 1999
to 30 June 2000

Report of the Board of Auditors

Volume II
United Nations peacekeeping operations

General Assembly
Official Records
Fifty-fifth Session
Supplement No. 5 (A/55/5)

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Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Abbreviations

MINUGUA	United Nations Verification Mission in Guatemala
MINURCA	United Nations Mission in the Central African Republic
MINURSO	United Nations Mission for the Referendum in Western Sahara
MIPONUH	United Nations Civilian Police Mission in Haiti
MONUA	United Nations Observer Mission in Angola
MONUC	United Nations Organization Mission in the Democratic Republic of the Congo
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
UNAMET	United Nations Mission in East Timor
UNAMIC	United Nations Advance Mission in Cambodia
UNAMIR	United Nations Assistance Mission for Rwanda
UNAMSIL	United Nations Mission in Sierra Leone
UNAVEM	United Nations Angola Verification Mission
UNDOF	United Nations Disengagement Observer Force
UNEF	United Nations Emergency Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNMOT	United Nations Mission of Observers in Tajikistan

UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOMSIL	United Nations Observer Mission in Sierra Leone
UNOMUR	United Nations Observer Mission in Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia
UNPF	United Nations Peace Forces
UNPREDEP	United Nations Preventive Deployment Force
UNPROFOR	United Nations Protection Force
UNSMIH	United Nations Support Mission in Haiti
UNTAC	United Nations Transitional Authority in Cambodia
UNTAES	United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium
UNTAET	United Nations Transitional Administration in East Timor
UNTAG	United Nations Transition Assistance Group
UNTMIH	United Nations Transition Mission in Haiti
UNTSO	United Nations Truce Supervision Organization

Letters of transmittal

6 October 2000

Dear Mr. Chairman,

In accordance with financial regulation 11.4, I have the honour to submit the accounts of the United Nations peacekeeping operations for the 12-month period from 1 July 1999 to 30 June 2000, which I hereby approve. The financial statements have been completed and certified as correct by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) Kofi A. **Annan**

Sir John Bourn, KCB
Chairman
United Nations Board of Auditors
New York

31 January 2001

Sir,

I have the honour to transmit to you, the financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 2000, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Celso D. **Gangan**
Chairman
Philippine Commission on Audit
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

Chapter I

Financial report on the United Nations peacekeeping operations for the period from 1 July 1999 to 30 June 2000

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations peacekeeping operations for the period from 1 July 1999 to 30 June 2000. The accounts in the present volume consist of 37 statements as at the end of June 2000, with related schedules and notes covering peacekeeping operations funded by assessments, as well as the Peacekeeping Reserve Fund, the support account for peacekeeping operations and the United Nations Logistics Base at Brindisi, Italy (see chap. V).

2. As stipulated in financial regulation 2.1, the financial period for peacekeeping operations with special accounts, is one year, from 1 July to 30 June, and the financial reporting for those peacekeeping missions is contained in the present volume. The financial reporting for the United Nations Truce Supervision Organization (UNTSO) and the United Nations Military Observer Group in India and Pakistan (UNMOGIP), which are funded from the United Nations regular budget is done on a biennial basis and is contained in the biennial financial statements covering the regular budget. However, the expenditures of such funds are listed in annex I to the financial statements (chap. V). The financial reporting of peacekeeping-related activities funded by general trust funds is done on a biennial basis and is contained in the biennial financial statements. However the income, expenditures and fund balances are reflected in annex II to the financial statements.

A. Overview

3. Statements I, II and III of the accounts summarize the consolidated results of United Nations peacekeeping activities for the period from 1 July 1999 to 30 June 2000. Statement I includes income received and expenditures incurred. Schedule 1.1 reflects expenditures by category incurred by various active missions during the financial period. Expenditures for peacekeeping activities amounted to $1,756.8 million for the reporting period, compared with $837.8 million during the previous 12-month period (see table 1 below). Statement II includes a summary of assets, liabilities, reserves and fund balances of peacekeeping operations as at 30 June 2000. Statement III summarizes the net cash flows for all peacekeeping activities for the period.

4. The financial situation of the United Nations peacekeeping operations during the period from 1 July 1999 to 30 June 2000 continued to be affected by serious cash shortages. This necessitated borrowing from and among peacekeeping funds, while substantial amounts of obligations for reimbursement to Member States for troop costs and contingent-owned equipment continued to remain unpaid. The failure of a number of Member States to pay their assessed contributions in full and on time for peacekeeping operations, as well as for the regular budget and the international tribunals, has resulted in recurring cash crises and has exacerbated the Organization's inability to meet its financial obligations.

5. Table 1 below shows expenditures for the periods from 1 July 1996 to 30 June 1997, from 1 July 1997 to 30 June 1998, from 1 July 1998 to 30 June 1999 and from 1 July 1999 to 30 June 2000 for each assessed peacekeeping mission.

6. As at 30 June 2000, the total unpaid assessed contributions for peacekeeping operations amounted to $2,128.9 million, compared with $1,687.6 million as at 30 June 1999. Table 2 shows the amount of unpaid assessed contributions for each of the United Nations peacekeeping operations as at 30 June 1996, 1997, 1998, 1999 and 2000.

7. Table 3 shows the gap as at 30 June 2000 between the cash available for each peacekeeping operation and the liabilities, including amounts owed to Member States. Available cash for all operations totalled $787 million, while total liabilities were more than twice as much, at $1,942.5 million.

B. Active peacekeeping operations

8. Statements IV to XVIII present the financial position of each of the peacekeeping operations active during the period from 1 July 1999 to 30 June 2000, along with detailed expenditure schedules.

9. Statement IV represents the accounts of the United Nations Peacekeeping Force in Cyprus (UNFICYP), which are different from those of other peacekeeping operations. Prior to 16 June 1993, UNFICYP operations were funded solely by voluntary contributions in cash and in kind. Accordingly, no obligations were recorded in the accounts prior to 16 June 1993, unless sufficient voluntary contributions had been pledged or received to cover them. As a consequence, a total of $163.7 million in outstanding obligations due to the Member States incurred prior to 16 June 1993 is not shown as a liability for that period. The General Assembly, in its resolution 47/236 of 14 September 1993, decided that, beginning 16 June 1993, the costs of UNFICYP operations should be treated as expenses of the Organization to be borne by all Member States. Assessments have been made for mandate periods starting from 16 June 1993. Total expenditures for the 12-month period ending 30 June 2000 amounted to $45.1 million, as compared with $44.9 million in the previous 12-month period. Total unpaid assessed contributions as at 30 June 2000, amounting to $18 million, reflect an increase of $0.6 million.

10. The United Nations Emergency Force (UNEF) 1973 and the United Nations Disengagement Observer Force (UNDOF) (statement V) had a total authorized retained surplus of $44 million, which was further reduced by $4 million in accordance with General Assembly resolution 54/266 dated 15 June 2000, leaving a balance of authorized retained surplus of $40 million. This surplus includes $36 million transferred to a special account in accordance with General Assembly resolution 36/116 A of 10 December 1981. Total expenditures during the 12-month period from 1 July 1999 to 30 June 2000 amounted to $35 million, compared with $33.7 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2000, amounting to $15.1 million, reflect an increase of $0.4 million.

11. The United Nations Interim Force in Lebanon (UNIFIL) (statement VI) had authorized retained surpluses totalling $82.9 million, including $19.6 million transferred to a special account in accordance with General Assembly resolution 36/116 A. Total expenditures for the 12-month period from 1 July 1999 to 30 June 2000 amounted to $149.6 million, compared with $134.7 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2000, amounting to $111.6 million, reflect an increase of $3 million.

Table 1
Total expenditures
(Millions of United States dollars)

Mission	*1 July 1996-30 June 1997*	*1 July 1997-30 June 1998*	*1 July 1998-30 June 1999*	*1 July 1999-30 June 2000*
UNFICYP	45.0	52.7	44.9	45.1
UNDOF/UNEF	32.4	32.5	33.7	35.0
UNIFIL	126.7	125.0	134.7	149.6
UNIKOM	48.0	48.1	50.0	51.0
MINURSO	29.3	40.9	44.6	55.7
UNMIBH	118.2	157.1	169.8	152.2
UNOMIG	15.9	20.9	21.7	25.0
UNMOT	5.7	13.9	16.3	13.7
MONUA/UNAVEM	302.3	170.5	133.0	14.2
UNSMIH/UNTMIH/MIPONUH[a]	48.2	29.4	28.0	19.1
MINURCA	-	17.6	63.0	40.6
UNOMSIL	-	-	12.9	264.9
UNMIK	-	-	-	362.4
MONUC	-	-	-	55.3
UNTAET	-	-	-	292.0
UNPREDEP[b]	50.4	39.6	41.9	1.1
UNTAES	265.1	119.9	7.2	-
UNPF[b]	46.8	1.2	-	179.9
UNOMIL	26.1	10.0	-	-
MINUGUA	3.9	-	-	-
UNMLT	-	-	-	-
UNAMIR/UNOMUR	2.4	-	-	-
ONUMOZ	-	-	-	-
UNOSOM	-	-	-	-
UNTAC	-	-	36.1	-
ONUSAL	-	-	-	-
ONUC	-	-	-	-
UNEF (1956)	-	-	-	-
Total	**1 166.4**	**879.3**	**837.8**	**1 756.8**[c]

[a] Also includes the completed mission of UNMIH.

[b] Includes expenditures for completed missions.

[c] Excludes special purpose accounts amounting to $45.4 million.

Table 2
Unpaid assessed contributions

(Millions of United States dollars)

Mission	*30 June 1996*	*30 June 1997*	*30 June 1998*	*30 June 1999*	*30 June 2000*
UNFICYP	9.5	13.6	15.7	17.4	18.0
UNDOF/UNEF	27.5	15.3	14.9	14.7	15.1
UNIFIL	230.2	254.6	112.8	108.6	111.6
UNIKOM	21.6	11.4	11.1	10.4	11.6
MINURSO	47.7	58.7	64.0	54.8	76.7
UNMIBH	38.8	29.8	54.4	35.6	44.7
UNOMIG	1.5	6.3	6.6	7.9	12.1
UNMOT	0.7	2.6	7.0	4.9	2.5
MONUA/UNAVEM	120.9	158.2	122.6	129.1	95.4
UNSMIH/UNTMIH/MIPONUH[a]	95.8	43.9	26.0	30.4	28.3
MINURCA	-	-	18.4	47.5	40.6
UNOMSIL	-	-	-	4.5	135.3
UNMIK	-	-	-	-	93.7
MONUC	-	-	-	-	165.3
UNTAET	-	-	-	-	171.7
UNPREDEP	22.4	13.0	11.1	15.5	9.6
UNTAES	84.6	56.3	50.7	31.6	26.3
UNPF	734.9	942.8	693.8	671.0	621.5
UNOMIL	11.0	21.4	6.2	5.6	5.4
MINUGUA	-	2.4	0.3	0.2	0.2
UNAMIR/UNOMUR	85.1	34.7	26.7	25.8	24.9
ONUMOZ	40.1	39.2	24.3	20.1	19.1
UNOSOM	314.9	300.9	301.1	284.5	233.8
UNTAC	49.0	48.3	43.2	47.4	45.7
ONUSAL	20.5	10.1	12.0	3.1	2.9
UNTAG	0.5	0.5	0.4	0.4	0.3
UNIIMOG	0.2	0.1	0.1	0.1	0.1
ONUC	73.9	73.9	73.9	73.9	73.9
UNEF (1956)	42.7	42.7	42.6	42.6	42.6
Total	**2 074.0**	**2 180.7**	**1 739.9**	**1 687.6**	**2 128.9**

[a] Also includes the completed mission of UNMIH.

Table 3
Available cash versus liabilities as at 30 June 2000
(Millions of United States dollars)

Mission	*Available cash*	*Liabilities*
UNFICYP	8.7	20.5
UNDOF/UNEF	18.6	14.6
UNIFIL	55.6	70.7
UNIKOM	42.3	13.0
MINURSO	4.9	53.0
UNMIBH	49.2	28.0
UNOMIG	6.0	6.0
UNMOT	10.7	5.5
MONUA/UNAVEM	84.0	91.0
UNSMIH/UNTMIH/MIPONUH[a]	66.1	104.6
MINURCA	5.7	40.5
UNOMSIL	43.4	177.6
UNMIK	67.4	139.0
MONUC	25.8	209.6
UNTAET	75.8	193.2
UNPREDEP	65.2	53.9
UNTAES	47.2	20.8
UNPF	34.0	342.6
UNOMIL	9.7	0.8
MINUGUA	-	0.2
UNMLT	0.2	0.1
UNAMIR/UNOMUR	22.7	15.3
ONUMOZ	7.0	9.7
UNOSOM	11.0	196.0
UNTAC	1.4	50.4
ONUSAL	0.8	1.3
UNTAG	20.1	-
UNIIMOG	3.5	0.1
ONUC	-	46.5
UNEF (1956)	-	38.0
Total	**787.0[b]**	**1 942.5[c]**

[a] Also includes the completed mission of UNMIH.
[b] Excludes special purpose accounts amounting to $114.4 million.
[c] Excludes special purpose accounts amounting to $6.6 million.

12. Statement VII presents the financial position of the United Nations Iraq-Kuwait Observation Mission (UNIKOM). Total expenditures for the 12-month period from 1 July 1999 to 30 June 2000 amounted to $51 million, compared with $50 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2000, amounting to $11.6 million, reflect an increase of $1.2 million.

13. Statement VIII presents the financial position of the United Nations Mission for the Referendum in Western Sahara (MINURSO). Total expenditures for the 12-month period from 1 July 1999 to 30 June 2000 amounted to $55.7 million, compared with $44.6 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2000, amounting to $76.7 million, reflect an increase of $21.9 million.

14. Statement IX presents the financial positions of United Nations Mission in Bosnia and Herzegovina (UNMIBH). Total expenditure for the 12-month period ending 30 June 2000 amounted to $152.2 million, compared with $169.8 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2000, amounting to $44.7 million, reflect an increase of $9.1 million. The related missions of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and the United Nations Preventive Deployment Force (UNPREDEP) are highlighted under section E, on completed peacekeeping operations.

15. Statement X presents the financial position of the United Nations Observer Mission in Georgia (UNOMIG). Total expenditures for the 12-month period from 1 July 1999 to 30 June 2000 amounted to $25 million, compared with $21.7 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 2000, amounting to $12.1 million, reflect an increase of $4.2 million.

16. Statement XI presents the financial position of the United Nations Mission of Observers in Tajikistan (UNMOT). Total expenditures for the 12-month period from 1 July 1999 to 30 June 2000 amounted to $13.7 million, compared with $16.4 million reported in the previous 12 months. Total unpaid assessed contributions as at 30 June 2000, amounting to $2.5 million, reflect a decrease of $2.4 million.

17. Statement XII presents the financial position of the United Nations Observer Mission in Angola (MONUA) and the United Nations Angola Verification Mission (UNAVEM). Expenditures for those missions for the 12-month period ending 30 June 2000 amounted to $14.2 million, which was $118.8 million lower than the $133 million reported for the previous 12-month period since MONUA entered its liquidation phase in February 1999. Total unpaid assessed contributions as at 30 June 2000, amounting to $95.4 million, reflect a decrease of $33.7 million.

18. Statement XIII presents the combined financial position of the United Nations Support Mission in Haiti (UNSMIH), the United Nations Transition Mission in Haiti (UNTMIH) and the United Nations Civilian Police Mission in Haiti (MIPONUH). Total expenditures for those missions for the 12-month period from 1 July 1999 to 30 June 2000 amounted to $19.1 million, compared with the $28 million reported in the previous 12-month period. Total unpaid assessed contributions as at 30 June 2000, amounting to $21.1 million, reflect a decrease of $1.3 million.

19. Statement XIV presents the financial position of the United Nations Mission in the Central African Republic (MINURCA). Total expenditures for the 12-month period from 1 July 1999 to 30 June 2000 amounted to $40.6 million, which is $22.5

million lower than the $63 million reported in the previous financial period. Total unpaid assessed contributions as at 30 June 2000, amounting to $40.6 million, reflect a decrease of $6.9 million.

20. Statement XV presents the financial position of the United Nations Observer Mission in Sierra Leone (UNOMSIL). Total expenditures for the period from 1 July 1999 to 30 June 2000 amounted to $264.9 million, which is $252 million higher than the $12.9 million reported in the previous 12-month period. The substantial increase is owing to the reporting of expenditures for the full 12 months of operations of the current financial period, as a result of the expansion of the Mission. The Mission re-established its presence in Freetown in May 1999 after a prior evacuation, as the United Nations Mission in Sierra Leone (UNAMSIL). Total unpaid assessed contributions as at 30 June 2000 amounted to $135.3 million.

21. Statement XVI presents the financial position of the United Nations Interim Administration Mission in Kosovo (UNMIK), which was established by the Security Council in resolution 1244 (1999) of 10 June 1999. Total expenditures amounted to $362.4 million for the period from 10 June 1999 to 30 June 2000. Total unpaid assessed contributions as at 30 June 2000 amounted to $93.7 million.

22. Statement XVII presents the financial position of the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC), which was established by the Security Council in its resolutions 1258 (1999) of 6 August 1999 and 1279 (1999) of 30 November 1999. Total expenditures amounted to $55.3 million for the period from 6 August 1999 to 30 June 2000. Total unpaid assessed contributions as at 30 June 2000 amounted to $165.3 million.

23. Statement XVIII presents the financial position of the United Nations Transitional Administration in East Timor (UNTAET), which was established by the Security Council in resolution 1272 (1999) of 25 October 1999. UNTAET was established for an initial period from 25 October 1999 until 31 January 2001. By General Assembly resolution 54/246 B of 7 April 2000, appropriations were approved for the establishment and maintenance of UNTAET for the period from 1 December 1999 to 30 June 2000. UNTAET is the successor mission to the United Nations Mission in East Timor (UNAMET), which was funded from the United Nations regular budget until 30 November 1999. Total expenditures amounted to $292 million for the period from 25 October 1999 to 30 June 2000. Total unpaid assessed contributions as at 30 June 2000 amounted to $171.7 million.

C. United Nations Peacekeeping Reserve Fund

24. The United Nations Peacekeeping Reserve Fund (statement XIX) was established by the General Assembly in its resolution 47/217 of 23 December 1992 to serve as a cash flow mechanism to ensure the rapid deployment of peacekeeping operations. In accordance with the resolution, the initial level of the Fund was set at $150 million, which comprised funds transferred from a cumulative surplus of $49.2 million from the United Nations Transition Assistance Group (UNTAG), $18.2 million from United Nations Iran-Iraq Military Observer Group (UNIIMOG) and $82.6 million from retained surplus of the United Nations General Fund.

D. Support account for peacekeeping operations

25. Central administrative support to all peacekeeping operations is funded through the support account for peacekeeping operations (statement XX). The support account derives its income from allocations from the existing budgets of the active peacekeeping operations, as decided by the General Assembly. Total expenditures for administrative support to peacekeeping operations, most of which were for staff and other personnel costs, totalled $38.4 million during the 12-month financial period ending 30 June 2000, compared with $32.8 million during the previous 12-month period.

26. Statement XXI presents the financial position of the United Nations Logistics Base at Brindisi, Italy, which was established to receive, inspect, repair, distribute and store surplus assets from closed and/or downsized missions and to assemble and maintain mission start-up kits. Funding for the Logistics Base is derived from allocations from the existing budgets of active peacekeeping operations. During the present financial period, total expenditures for the Logistics Base were $7 million, compared with $6.7 million during the previous financial period.

E. Completed peacekeeping operations

27. Statement XXII presents the financial position of UNPREDEP, which is under liquidation. Total expenditures were $1.1 million during the financial period from 1 July 1999 to 30 June 2000. The change in fund balance was derived from interest and miscellaneous income ($3.7 million), savings on or cancellations of prior period obligations ($1.4 million), a prior period adjustment ($0.2 million) and credits returned to Member States ($0.3 million) and an allocation from fund balance of ($0.9 million). Total unpaid assessed contributions as at 30 June 2000, amounting to $9.6 million, reflected a decrease of $5.9 million.

28. Statement XXIII presents the financial position of UNTAES, which is under liquidation. No expenditure was incurred during the financial period. The change in fund balance was derived from interest and miscellaneous income ($4.2 million), savings on or cancellations of prior period obligations ($1.2 million), a prior period adjustment ($0.6 million) and credits returned to Member States ($0.9 million). Total assessed contributions unpaid as at 30 June 2000, amounting to $26.3 million, reflected a decrease of $5.3 million.

29. Statement XXIV presents the financial position of the United Nations Peace Forces (UNPF), which is under liquidation. Total expenditures were $179.9 million during the financial period from 1 July 1999 to 30 June 2000. The change in fund balance was derived from interest and miscellaneous income ($1.7 million), savings on or cancellations of prior period obligations ($43.2 million) and a prior period adjustment ($7.8 million), an allocation from fund balance of ($181.1 million) and a return of allocated fund balance ($1.2 million). Total unpaid assessed contributions as at 30 June 2000, amounting to $621.5 million, reflect a decrease of $49.5 million.

30. Statement XXV presents the financial position of the United Nations Observer Mission in Liberia (UNOMIL), which is under liquidation. No expenditure was incurred during the financial period, as the Mission ceased operation in June 1998. The change in fund balance was derived from interest and miscellaneous income ($0.6 million), savings on or cancellation of prior period obligations ($0.6 million)

and a prior period adjustment ($0.1 million). Total unpaid assessed contributions as at 30 June 2000, amounting to $5.4 million, reflect a decrease of $0.2 million.

31. Statement XXVI presents the financial position of the Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA). No expenditure was incurred during the financial period, as the Mission ceased operation in May 1997. The change in fund balance was derived from interest income ($0.1 million) and a prior period adjustment ($0.9 million). Total unpaid assessed contributions as at 30 June 2000 remained at $0.2 million.

32. Statement XXVII presents the financial position of the United Nations Military Liaison Team in Cambodia (UNMLT). No expenditure was incurred during the financial period, as the Mission ceased operations in November 1994. The minor change in fund balance was derived from interest income. Total unpaid assessed contributions as at 30 June 2000 remained at $13,000.

33. Statement XXVIII presents the financial position of the United Nations Assistance Mission for Rwanda (UNAMIR) and the United Nations Observer Mission Uganda-Rwanda (UNOMUR), which are under liquidation and ceased operations in April 1996. No expenditure was incurred during the reporting period. The change in fund balance was derived from interest and miscellaneous income ($1.6 million), savings on or cancellation of prior period obligations ($0.2 million) and a prior period adjustments ($0.2 million). Total unpaid assessed contributions as at 30 June 2000, amounting to $24.9 million, reflect a decrease of $0.9 million.

34. Statement XXIX presents the financial position of the United Nations Mission in Haiti (UNMIH), which ceased operations on 31 July 1996. The change in the fund balance for the period ending 30 June 2000 is due to interest and miscellaneous income ($3.5 million), and savings on or cancellation of prior period obligations ($0.9 million). Total unpaid assessed contributions as at 30 June 2000, amounting to $7.3 million, reflect a decrease of $0.8 million.

35. Statement XXX presents the financial position of the United Nations Operation in Mozambique (ONUMOZ), which ceased operations on 31 March 1995. The change in the fund balance is derived from miscellaneous income ($0.4 million), savings on or cancellation of prior period obligations ($1.8 million) and prior period adjustments ($5.2 million). Total unpaid assessed contributions as at 30 June 2000, amounting to $19.1 million, reflect a decrease of $1 million.

36. Statement XXXI presents the financial position of the United Nations Operation in Somalia (UNOSOM), which ceased operations on 28 February 1995. A substantial number of liabilities could not be discharged, since a number of Member States have not paid their full assessed contributions for this operation. The change in the fund balance for the period ending 30 June 2000 resulted from interest and miscellaneous income ($0.9 million), savings on or cancellation of, prior period obligations ($5.4 million), and a prior period adjustment ($1.2 million). Total unpaid assessed contributions as at 30 June 2000, amounting to $233.8 million, reflect a decrease of $50.7 million.

37. Statement XXXII presents the accounts of the United Nations Transitional Authority in Cambodia (UNTAC), which completed most of its activities in November 1993. The former special account for the United Nations Advance Mission in Cambodia (UNAMIC) preceded UNTAC and UNMLT (statement XXVII) followed completion of the main activities of UNTAC. By its resolution

52/239 of 26 June 1998, as an ad hoc arrangement, the General Assembly decided to apportion among Member States the amount of $32.6 million gross ($25.7 million net) appropriated by it in resolution 48/255 of 26 May 1994, to be offset by an equal amount from miscellaneous income. However, all resources from miscellaneous income had already been fully utilized to defray previously incurred expenditures by the Mission and was therefore unavailable and resulted in insufficient assessments to cover budgetary requirements. In the same resolution, the Assembly decided to appropriate $17.7 million and to apportion the same amount among Member States to meet the additional requirements of UNTAC. A report, currently being prepared for submission to the General Assembly, contains a request for additional appropriations to eliminate the deficit in the fund balance. Total unpaid assessed contributions as at 30 June 2000, amounting to $45.7 million, reflect a decrease of $1.7 million.

38. Statement XXXIII presents the financial position of the United Nations Observer Mission in El Salvador (ONUSAL). The slight increase in the fund balance represents interest income and prior period adjustments. Total unpaid assessed contributions as at 30 June 2000, amounting to $2.9 million, reflect a decrease of $0.2 million.

39. Statements XXXIV to XXXVII present the financial positions of United Nations Transition Assistance Group (UNTAG), which completed its mandate on 30 June 1991 (statement XXXIV), UNIIMOG, which completed its mandate on 31 March 1991 (statement XXXV), the ad hoc account for the United Nations Operation in the Congo (ONUC), completed its mandate on 30 June 1964 (statement XXXVI) and the Special Account for UNEF (statement XXXVII), which completed its mandate on 30 June 1967 (1956). The ad hoc account for ONUC and the accounts of the Special Account for UNEF remain open because various liabilities cannot be discharged, since a number of Member States have not paid their full assessed contributions for those operations.

Annex

Supplementary information

1. The present annex includes supplementary information that the Secretary-General is required to report.

Write-off of losses of cash and receivables

2. In accordance with financial rule 110.14, the Controller or, when required, the Secretary-General, after full investigation has approved write-offs for the financial period from 1 July 1999 to 30 June 2000 totalling $963,297 for peacekeeping operations. In each case, it was determined in the light of the facts known at the time that: (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations; (b) every effort had been made to collect the amounts due; and (c) further collection efforts would be fruitless.

Write-off of losses of property

3. Property losses at various peacekeeping operations that have been received by the Headquarters Property Survey Board and approved by the Controller amounted to $27.1 million (based on their original costs) for write-off in accordance with financial rule 110.15 during the financial period. Those write-offs brought the recorded balances of the properties to the same levels as those shown in the property records for the actual quantities on hand. The details of the amounts written off were reported to the Board of Auditors in accordance with the provisions of financial rule 110.10 (b).

Chapter II

Report of the Board of Auditors

Summary

The Board of Auditors has audited the United Nations peacekeeping operations at Headquarters, three field missions funded from the regular budget, ten missions funded from special assessed contributions, six missions in liquidation and the United Nations Logistics Base at Brindisi, Italy. The Board also validated the financial statements for peacekeeping operations with special accounts for the financial period ending 30 June 2000 and conducted two special reviews at the request of the General Assembly, as noted in paragraph 5 below.

The Board's main findings are as follows:

(a) Approximately $39.9 million in certified claims, representing valid expenditure, had not been accrued for and recognized as liabilities in the financial statements for the period ended 30 June 2000, but rather, were disclosed as contingent liabilities in the notes to those statements;

(b) Obligations amounting to approximately $2.1 million were not supported by valid obligating documents. In addition, obligations amounting to approximately $7.2 million were incorrectly raised against the 1999/2000 budget in respect of contracts effective, and goods and services received, after 30 June 2000;

(c) Verification reports in respect of contingent-owned equipment received from one mission were unduly delayed. Also, the function of comparison of the verification reports to the memoranda of understanding is duplicated at two sections within the Department of Peacekeeping Operations;

(d) Opening balances on inventory reports supporting the value of non-expendable equipment disclosed in the financial statements differed from the closing balances as disclosed in the financial statements for the prior financial period ended 30 June 1999;

(e) The Board noted various discrepancies regarding the information contained in the field assets control system, which is used to determine the underlying value of non-expendable equipment. Accordingly, the Board could not obtain assurance that the value of non-expendable equipment as disclosed in the financial statements for the financial period ended 30 June 2000 is reasonable;

(f) The Board tested a sample of 10 closed procurement files at Headquarters, representing procurements totalling approximately $15.8 million and noted that for all 10 files, vendor performance evaluations were outstanding;

(g) Outstanding obligations increased significantly at Headquarters and the missions towards the end of the financial year, indicating the lack of proper procurement planning;

(h) Two missions had raised miscellaneous obligating documents totalling approximately $6.4 million for transportation services and purchase of goods and services, in contravention of the United Nations Finance Manual;

(i) A mission in liquidation entered into an agreement with the host Government to dispose of assets for approximately $8.3 million. However, an amount of approximately $7.5 million arising from the sales transaction and owing to the United Nations had not been fully disclosed as accounts receivable as at 30 June 2000;

(j) As at 8 November 2000, approximately 20 per cent, representing 1,029 of the total authorized posts of 5,048, remained vacant resulting in missions experiencing continued difficulties in meeting operational objectives;

(k) At one mission, the delay in preparing, reviewing and approving bank reconciliations resulted in transactions amounting to approximately $1.5 million not being recorded in a timely manner;

(l) There were varying degrees of deficiencies and areas for improvement with regard to general computer controls in electronic data processing environments;

(m) In general, peacekeeping missions do not comply with a formal policy on environmental matters, nor is there an environmental management system which, inter alia, promotes staff awareness of environmental issues relevant at the missions and initiatives to address environmental concerns.

The Board's main recommendations are that the Administration should ensure compliance with the United Nations accounting standards and the Financial Regulations and Rules of the United Nations; timely processing of transactions; accurate and complete information on non-expendable equipment; proper procurement planning and evaluation; and should implement urgent measures to fill vacant posts.

A list of the Board's main recommendations is included in paragraph 11 of the present report.

A. Introduction

1. The Board of Auditors has audited the financial statements of the United Nations peacekeeping operations for the period from 1 July 1999 to 30 June 2000 in accordance with General Assembly resolutions 74 (I) of 7 December 1946, 47/211 of 23 December 1992 and 49/233 A of 23 December 1994. The audit has been conducted in conformity with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto and the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted, inter alia, to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 July 1999 to 30 June 2000 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of the United Nations peacekeeping operations presented fairly their financial position as at 30 June 2000. The audit included a general review of financial systems and internal controls and a test examination of accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. Pursuant to paragraph 6 of General Assembly resolution 47/211, the Board continued to maintain its expanded audit coverage both at Headquarters and at the field missions. The audit coverage included missions in liquidation as well as the United Nations Logistics Base at Brindisi, Italy. The missions audited are listed in annex I to the present report of the Board of Auditors.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews, under regulation 12.5, of the financial procedures, the internal financial controls and, in general, the administration and management of peacekeeping operations. The General Assembly requested the Board to follow up on previous recommendations and to report to it accordingly.

5. The present report also addresses, in the paragraphs identified below, the special requests made by the General Assembly, namely:

(a) To continue to audit the implementation of the reformed procedures for determining reimbursement of Member States for contingent-owned equipment (resolution 54/19 of 29 October 1999, para. 10);

(b) To follow up on the measures taken by the Administration to significantly reduce the overdue amounts from staff and the time period for which they remain outstanding (resolution 54/13 C and report of the Advisory Committee on Administrative and Budgetary Questions (A/54/801)) (paras. 19-20).

6. The Board continued its practice of reporting to the Administration the results of specific audits in management letters, containing detailed observations and recommendations. A total of 17 management letters were issued to the Administration in respect of the audit of the United Nations peacekeeping operations for the financial period ended 30 June 2000.

7. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration whose views, where appropriate, have been reflected in the report.

8. A summary of the Board's main recommendations is contained in paragraph 11 of the present report. The detailed findings are discussed in paragraphs 13 to 168.

9. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made in its report for the financial period ending 30 June 1999.[1] Details of the action taken and the comments of the Board are set out in annex II to the present report.

1. Previous recommendations not fully implemented

10. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has reviewed the action taken by the Administration to implement the recommendations made in its report for the period ended 30 June 1998[2] and confirms that, generally, there are no outstanding matters except for those addressed in the present report in paragraphs 14 and 52.

2. Main recommendations of the present report:

11. The Board's main recommendations are that:

(a) **The Administration should ensure that valid expenditure incurred in a financial period should be accrued in the same financial period (para. 18);**

(b) **The Administration should ensure that rule 104.1 of the Financial Regulations and Rules of the United Nations, which requires obligations to be supported by appropriate valid obligating documents, are adhered to and also that obligations are raised in the correct financial period against the appropriate budgeted amounts (para. 27);**

(c) **Field missions should send verification reports in respect of contingent-owned equipment directly to the Finance Management and Support Service, where the comparison to the memoranda of understanding should be performed (para. 59);**

(d) **The Administration should reconcile all differences in inventory reports, to be based on the field asset control system, and implement measures to ensure that the system is complete, continuously updated and accurately maintained (paras. 67 and 80);**

(e) **The Administration should ensure that supplier evaluations are completed on a timely basis (para. 89);**

(f) **The Administration should undertake a review of resources currently available to meet peacekeeping procurement needs, establish more systems contracts where possible and encourage proper procurement planning (para. 95);**

(g) **The Department of Peacekeeping Operations should re-emphasize the need for missions to comply fully with established procedures regarding the use of miscellaneous obligating documents (para. 112);**

(h) The Administration should implement measures to ensure that the Liquidation Unit takes responsibility for the overall monitoring and coordination of the liquidation process, that staff have proper access to application systems and that staff are appropriately qualified and experienced in all facets of the liquidation process (para. 124);

(i) The Administration should implement urgent measures to expedite the filling of vacant posts at peacekeeping missions (para. 144);

(j) The Administration should review the extent of compliance with current electronic data-processing policies and guidelines by peacekeeping missions, with a view to improving protocols that ensure sound controls and procedures (para. 161);

(k) The Administration should formulate an environmental management system to address environmental issues and ensure compliance with policies as it relates to peacekeeping operations (para. 164).

12. The Board's other recommendations are set out in paragraphs 22, 39, 45, 53, 63, 72, 85, 99, 103, 106, 109, 117, 121, 126, 131, 135, 137, 141, 147 and 153.

B. Financial issues

1. United Nations accounting standards

13. The Board assessed the extent to which the financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 2000 conformed to the United Nations accounting standards. The review indicated that the financial statements were generally consistent with the standards to the extent of the issues raised in the present report, specifically in paragraphs 14, 21, 36, 38 and 140.

2. Liabilities not recognized in the accounts

14. Contingent liabilities amounting to approximately $68 million are disclosed as note 9 to the financial statements for the year ended 30 June 2000. Approximately $39.9 million (59 per cent) of the total amount of contingent liabilities is in respect of claims that had been certified by the Department of Peacekeeping Operations as being valid, but which had not been recognized in the accounts, as funds had not been reserved for the accrual of such expenditure. The liability of $39.9 million is attributable to certified claims received for UNOSOM ($37.8 million) and UNAMIR ($2.1 million), and is for claims based primarily on the old system of reimbursement for contingent-owned equipment.

15. Accordingly, the Board is of the opinion that the financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 2000 is understated by an amount of approximately $39.9 million in respect of both expenditure and consequently, liabilities, since valid expenditures were incurred during the current period.

16. The Board had expressed concern, in its report[1] on peacekeeping operations for the period ended 30 June 1999, on valid claims submitted by troop-contributing countries not being recognized in the accounts because of the lack of obligations. However, the Board is pleased to note that the non-accrual of certified claims has

decreased by $109.1 million (73 per cent) from $149 million in the prior financial period ended 30 June 1999 compared to $39.9 million in the current period ended 30 June 2000. This improvement is partly attributable to the vigorous efforts of the Administration to clear a major portion of outstanding claims for UNPROFOR which were either paid or recorded as accounts payable in the accounts as at 30 June 2000.

17. The Administration is of the opinion that since the funding for the claims is unavailable, it is not possible to obligate such amounts until a future action is taken by the General Assembly on appropriations for funding such claims and therefore, the claims are recognized as a contingent liability pending future decisions by the General Assembly. The Board is of the view that the claims represent a present obligation, as it relates to benefits already received in the current period by the United Nations, as verified by the Department of Peacekeeping Operations.

18. **The Board reiterates the recommendation made in its report on peacekeeping operations for the period ended 30 June 1999 that valid expenditure incurred in a financial period should be accrued in the same financial period and encourages the Office of Programme Planning, Budget and Accounts in conjunction with the Department of Peacekeeping Operations to continue to improve on processes ensuring accurate financial reporting.**

3. Accounts receivable

Staff debts

19. The General Assembly, in its resolution 54/13 C, endorsed the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (A/54/801). In its report, the Advisory Committee had requested the Board of Auditors to follow up on the measures taken by the Administration to significantly reduce both the overdue amounts from staff and the time period for which they remain outstanding.

20. Although a number of long outstanding staff debts were identified and brought to the Administration's attention, the Board was pleased to note that there had been a general improvement in the recoverability of staff debts and that the debts identified were not material. The Board encourages the Administration to continue with its efforts to recover outstanding staff debts.

Accounting standards

21. The Board noted that, contrary to section 46 of the United Nations accounting standards, UNIFIL set off the accounts payable balance of $110,687 against the accounts receivable account of $349,583, as at 30 June 2000.

22. **The Board recommends that the Administration ensure that missions adhere to the United Nations accounting standards and implement measures to monitor such compliance.**

23. The Administration informed the Board that the Mission has put in place measures to ensure that accounts payable and receivable balances are disclosed separately and in gross terms in future trial balances.

4. Unliquidated obligations

24. The Board noted that, in most missions, unliquidated obligations were generally followed up on a periodic basis to ensure the validity of the amounts retained in the accounts.

25. Rule 104.1 of the Financial Regulations and Rules of the United Nations requires that "an outstanding legal obligation is to be based on a contact, purchase order, agreement or other form of undertaking by the United Nations or based on a liability recognized by the United Nations, which obligation is supported by an appropriate obligating document". However, at UNTAET, obligations amounting to approximately $2,100,273 in respect of rations were not supported by valid obligating documents.

26. The Board's review of the validity of unliquidated obligations at UNMIK indicated that not all obligations raised were valid for the 1999/2000 financial period. Obligations amounting to approximately $7.2 million were incorrectly raised against the 1999/2000 budget as in some cases, the obligations related to contracts effective after 30 June 2000 while in other cases, UNMIK had not received goods or services until after the year ending 30 June 2000.

27. **The Board recommends that the Administration implement procedures to ensure that rule 104.1 of the Financial Regulations and Rules of the United Nations, which requires obligations to be supported by appropriate valid obligating documents, are adhered to and also to ensure that obligations are raised in the correct financial period against the appropriate budgeted amounts.**

28. The Administration informed the Board that the audit findings in respect of UNTAET were by their nature exceptional and that the mission had taken note of the need to comply strictly with rule 104.1. For its part, UNMIK has acted on the Board's recommendation by implementing measures to ensure proper procurement planning and a continuous review of obligations.

5. Liabilities for end-of-service and post-retirement benefits

29. The Board notes that liabilities for end-of-service and post-retirement benefits, as disclosed in subparagraphs (a) and (b) of note 10 to the financial statements for the period ended 30 June 2000, are in respect of the United Nations in its entirety as determined at 31 December 1999. Consequently, the information disclosed in note 10 does not specifically indicate the liabilities attributable to human resources allocated to peacekeeping operations, as at 30 June 2000.

30. The Administration informed the Board that, based on the current methodology of collecting statistical information, it is not possible to specifically indicate the liabilities attributable to human resources allocated to peacekeeping operations as at 30 June 2000.

31. The Board is pleased to note that the Office of Programme Planning, Budget and Accounts anticipates that the full implementation of Release 4 of the Integrated Management Information System (IMIS) will make it possible to generate data specifically relating to each staff member, making it potentially possible to separately determine end-of-service contingent liabilities for peacekeeping operations in the future.

32. The Board welcomes the efforts of the Administration to determine the liabilities for end-of-service and post-retirement benefits specifically related to the United Nations peacekeeping operations, for disclosure in the annual financial statements.

6. Income

33. The Board noted that UNMIK has now signed memoranda of understanding with a number of non-governmental organizations and agencies, which reimburse the Mission for the cost of services provided to them. UNMIK charges these organizations an administrative fee of 14 per cent to cover its costs. The Board estimates that the Mission earned administrative fee income of some $36,000 for the 1999/2000 financial year. UNMIK accounted for this income by netting it off against the costs of providing those services. Although the amount is not material, the Board's concern is with respect to the non-compliance of the Financial Rules, which require that the Mission should have recorded that income.

34. The Board recommended, and the Department of Peacekeeping Operations agreed, that missions should record administrative fee income in gross terms to ensure that the financial statements correctly represent the activities of the missions. The Board further suggests that the Department of Peacekeeping Operations disseminate such lessons learned to other missions in order to prevent the incorrect accounting treatment of income.

7. Voluntary contributions

35. In accordance with General Assembly resolution 44/192 A of 21 December 1989, voluntary contributions made in the form of services or supplies are credited to income or noted in the financial statements. In the same resolution, the Assembly took note of certain proposals on technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services. Those guidelines include the provision that, where a voluntary contribution in kind is made as a grant in respect of supplies and services and for which there is no budgetary provision, no accounting entry will be made but the amount of the contribution will be reflected in a footnote to the financial statements.

36. As regards the memorandum of agreement between the host Member State and the United Nations regarding the use of premises by the United Nations Logistics Base at Brindisi, on military installations in the host country, the Board noted that the following services and supplies by the Member State, under this rent-free agreement, could be regarded as being voluntary contributions in kind, as follows:

(a) Free use of land, buildings, related utilities, facilities, appurtenances or parts thereof;

(b) External perimeter security and policing and control of access to the military installations on which the exclusive use premises are located.

37. Upon scrutinizing the June 2000 accounts submitted to Headquarters, the Board noticed detailed calculations in estimating the value of the land and buildings used free of charge. However, the Chief Finance Officer and Chief Administrative Officer of the Logistics Base certified that the exact commercial value of these provisions has not been determined. Furthermore, the Board found that an estimate

had not been made of the value of security services supplied free of charge by the host Government.

38. The Board also observed that the office building at UNTAET is provided to the mission free of charge, on condition that the land will only be used for the purpose of office, ancillary and car parking. However, this voluntary contribution in kind is not disclosed in the accounts of UNTAET and in the financial statements as at 30 June 2000, although the Administration subsequently informed the Board that the contribution has now been valued and will be reflected in future financial statements.

39. **The Board recommends that the Logistics Base determine an appropriate value for the contributions in kind received, which should be disclosed in the notes to financial statements for peacekeeping operations.**

40. The Administration has informed the Board that the discussion on the valuation of the voluntary contribution in kind in respect of the Logistics Base is ongoing with the host country and that its outcome will be reflected in future financial statements. The Board suggests that the Administration disseminate such lessons learned to other missions to ensure compliance with United Nations procedures in this regard.

8. Write-off of losses of cash, receivables and property

41. In accordance with rule 111.10(b) of the Financial Regulations and Rules of the United Nations, the Board was provided with details of cash, stores and other assets written off for the financial period ended 30 June 2000. A total amount of $963,297 was written off in the financial statements for losses of cash, accounts receivable and notes receivable in compliance with rule 110.14(a), as compared with an amount of $401,425 written off during the financial year ended 30 June 1999.

42. The Board noted that the amount of $963,297 included $664,604 (69 per cent) in respect of UNOSOM, a mission in liquidation, and that of the balance of $298,693, only $43,088 (4 per cent) was in respect of active peacekeeping missions.

43. In addition, as compared with an amount of $68,254,837 written off during the financial period ended 30 June 1999, property losses amounting to $27,073,602 (based on their original cost), representing a decrease of approximately 60 per cent from the prior financial period and covering 12 missions, were written off in accordance with financial rule 110.15 during the financial year ended 30 June 2000, as reported by the Headquarters Property Survey Board and identified in the table below. These losses resulted from damage (total loss by vehicle accident, fire, storm and other causes), as well as from shortages (including inventory discrepancy, loss and theft).

Table 1
Property losses for the period from 1 July 1999 to 30 June 2000
(United States dollars)

Mission	*Inventory value submitted for write-off (a)*	*Cases pending headquarters recommendation (b)*	*Inventory value written off (a - b)*
MIPONUH	7 556 752	657 331	6 899 421
UNDOF	1 171 875	1 171 521	354
UNFICYP	89 877	89 434	443
UNMOT	2 764 399	-	2 764 399
UNTAET	3 986 875	3 986 875	-
UNMIK	52 451	113 747	38 704
UNOMIG	462 742	462 742	-
MINURSO	2 470 143	924 063	1 546 080
UNIFIL	4 955 273	3 542 441	1 412 832
UNLB	9 513 795	4 518 315	4 995 480
UNMIBH	12 223 285	2 807 396	9 415 889
UNIKOM	2 204 687	2 204 687	-
Total	**47 552 154**	**20 478 552**	**27 073 602**

44. Although the Board is pleased to note the improvement in the amount of property write-offs, it remains concerned by the amount of United Nations property losses, especially for active peacekeeping missions, which amounted to approximately $17,409,782, 64 per cent of the total value written off, with a further amount of $19,821,221 pending United Nations Headquarters recommendation for write-off.

45. **The Board recommends that the Administration emphasize the importance of proper custody of United Nations property to all peacekeeping missions.**

46. The Administration indicated that it would convey the Board's recommendation to all peacekeeping missions through the Department of Peacekeeping Operations.

9. Ex gratia payments

47. The Administration informed the Board that no ex gratia payments had been made during the financial period ended 30 June 2000.

C. Management issues

1. Contingent-owned equipment

48. At its fifty-fourth session, the General Assembly, by its resolution 54/19, requested the Board of Auditors to continue to audit the implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment and to report thereon.

Peacekeeping database and contingent-owned equipment management system

49. The General Assembly, by its resolution 50/222 of 11 April 1996, adopted the reformed procedures for determining reimbursement to troop-contributing countries for contingent-owned equipment used in peacekeeping missions, effective from 1 July 1996. In missions such as UNIFIL, which were in operation before 1 July 1996, troop-contributing countries that were deployed before that date have the option of being reimbursed in accordance with either the new or the old system.

50. The Board noted that the computation of reimbursement on the new system is more effective and efficient, owing to the simplification of the process, while the computation of claims based on the old methodology results in a longer process.

51. The peacekeeping contingent-owned equipment management system database used to process the calculation of the reimbursement to Member States for contingent-owned equipment is reasonable and generally well controlled. The Board is pleased to note that the system also maintains its simplicity, and thereby its effectiveness, by not allowing for splits within individual categories of self-sustainment.

52. However, the contingent-owned equipment management system's specifications and reimbursement rates had not been revised since July 1996.

53. **The Board recommends that the Administration take appropriate action to review the rates used for determining the reimbursement for contingent-owned equipment to ensure the reasonableness of reimbursement costs.**

54. The Administration informed the Board that the General Assembly's post — Phase V Working Group, which was scheduled to meet in January 2001, has been mandated to review the rates used for determining the reimbursement for contingent-owned equipment and that the Secretariat will provide the necessary support to the Working Group to facilitate its work.

Delays in the processing of COE claims

55. The Board evaluated the flow of documentation which leads to the reimbursement to Member States for contingent-owned equipment and inspected verification reports and claims for UNMIK and MINURCA. With respect to UNMIK, the Board inspected reports on special police units provided by two Member States, while for MINURCA, the Board inspected reports on infantry battalions of three Member States.

56. The reformed procedures for reimbursement to Member States on contingent-owned equipment is generally being carried out on a timely basis in respect of UNMIK. However, the Board noted that, with respect to MINURCA, there is a considerable delay from when verification reports are received at the Logistics and Communications Service for examination, to when they are transferred from the Service to the Finance Management and Support Service for processing. Delays at the Logistics and Communications Service for infantry battalions of two Member States ranged from 14 to 17 months before reports were sent to the Finance Management and Support Service for further processing. This, in turn, results in delays in the processing and certification of claims for payment to Member States on contingent-owned equipment.

57. The Board also observed cases in which MINURCA had submitted verification reports to the Logistics and Communications Service on a monthly basis, and yet the reports had accumulated for between six to nine months before being forwarded to the Finance Management and Support Service for processing. The Board acknowledges the fact that in some cases, the memoranda of understanding may not be signed and that payment would therefore not be made to the troop-contributing country even if the verification reports were processed. However, the regular processing of these claims would facilitate timely reimbursement once the memoranda of understanding has been concluded.

58. A fundamental stage in the reformed procedures for reimbursement on contingent-owned equipment is the comparison of verification reports from the field to the memoranda of understanding. Through discussions with officers at the Logistics Operations Section of the Logistics and Communications Service and the Claims and Information Management Section of the Finance Management and Support Service, the Board discovered that this verification procedure is performed at both sections. This duplication of tasks could also cause delays in processing reimbursement claims.

59. **The Board recommends that the Administration instruct field missions to send verification reports in respect of contingent-owned equipment directly to the Finance Management and Support Service, where the comparison with the memoranda of understanding should be performed.**

60. Furthermore, the Board suggests that the Logistics and Communications Service should be involved in the process by assisting the Field Management Support Service section on "self-sustainment verification", in view of the complexities that may arise in this area, as well as in any other exceptional cases.

61. The Administration concurs with the Board's recommendation and the Department of Peacekeeping Operations will issue the necessary directives for its implementation.

Submission of verification reports

62. The Board selected a sample of five troop-contributing countries at UNAMSIL for which the memoranda of understanding were signed between January and May 2000. However, the Board noted that UNAMSIL had only submitted verification reports to the Logistics and Communication Service during November and December 2000, after the Department of Peacekeeping Operations had followed up on the outstanding reports following a recommendation by the Board. The Policies and procedures concerning reimbursement and control of contingent-owned equipment of troop-contributing countries, (chap. 3, paragraph 4), specifically stipulate that, the United Nations missions are also required to report monthly to United Nations Headquarters, through the missions' Chief Administration Officer, the condition and availability of the major equipment and the satisfactory provision of self-sustainment. These reports serve as a basis for computing the reimbursement due to troop-contributing countries on contingent-owned equipment and the delay in the submission of verification reports delays this reimbursement process.

63. **The Board recommends that the Department of Peacekeeping Operations should ensure that all verification reports are submitted by the missions in a**

timely manner to facilitate prompt processing of reimbursements to Member States for contingent-owned equipment.

2. Non-expendable property

Non-expendable equipment

64. The Board noted that the opening balances on the inventory reports supporting the amounts as disclosed in note 8 to the financial statements (non-expendable equipment), for the financial period ending 30 June 2000, do not agree with the closing balances of non-expendable equipment as disclosed in the financial statements for the prior period ended 30 June 1999. Table 2 below details the differences noted.

Table 2

Differences in 1999/00 opening balances compared to 1998/99 closing balances

(in United States dollars)

Mission	*Financial statements 1998/99 closing balance*	*Adjustments*	*Inventory report 1999/00 opening balance*	*Difference*
UNFICYP	6 458 912		6 395 500	63 412
UNDOF	25 653 668		25 862 837	(209 169)
UNIFIL	93 195 619		91 105 313	2 090 306
UNIKOM	38 165 374	(15 500 000)	18 869 701	3 795 673
MINURSO	22 742 992		21 065 688	1 677 304
UNMIBH	64 394 411		55 612 324	8 782 087
UNOMIG	9 061 435		17 801 702	(8 740 267)
UNMOT	4 796 434		4 986 081	(189 647)
MIPONUH	19 853 036		14 246 619	5 606 417
UNLB	53 071 898		58 820 988	(5 749 090)
UNAMSIL	2 300 000		4 939 864	(2 639 864)

65. The Board also identified that the closing balances as at 30 June 2000, per the inventory reports for non-expendable equipment obtained from UNAMSIL and MINURSO, resulted in differences when compared to the inventory reports obtained from the Office of Programme Planning, Budget and Accounts (OPPBA). Table 3 below details these differences.

Table 3
Approximate differences in closing balances per inventory reports
(in millions of United States dollars)

Mission	*Mission inventory report*	*Headquarters inventory report*	*Difference*
UNAMSIL	18.2	21.0	2.8
MINURSO	21.4	23.9	2.5
Total	**39.6**	**44.9**	**5.3**

66. The Board reviewed the non-expendable property of UNOMIG recorded in the field assets control system, amounting to $21,956,527, which revealed a difference of $11,392,595, compared with the value reflected in the non-expendable property report, amounting to $10,563,932 as at 30 June 2000. These non-expendable property reports should be based on the field assets control system and used to disclose the value of non-expendable equipment in the financial statements.

67. **The Board recommends that the Administration reconcile all differences in inventory reports, to be based on the field assets control system and to implement measures ensuring accurate maintenance of inventory reports for disclosure of non-expendable equipment in the financial statements.**

68. The Administration informed the Board that the deficiencies noted were mainly associated with the implementation of the field assets control system and that the primary responsibility for maintaining the system rested with the Department of Peacekeeping Operations. Accordingly, reconciliations would be done by that Department, while the Office of Programme Planning, Budget and Accounts would ensure that inventory reports received indicated correct opening balances when compared with closing balances disclosed at the end of the preceding financial period. Furthermore, any discrepancies will be disclosed in the financial statements.

Disposal and transfer of assets

69. At UNIFIL, non-expendable items to the value of $93,513 were transferred to the Logistics Base on 22 July 1996, but were still recorded in the field assets control system as at 12 September 2000. At UNIFIL, UNOMIG and UNMIK, non-expendable equipment that was already written off had been recorded in the field assets control system. As the field assets control system is used to compile the inventory reports which the Office of Programme Planning, Budget and Accounts uses to prepare the note disclosure on non-expendable equipment, the value disclosed for non-expendable equipment in the financial statements of peacekeeping operations as at 30 June 2000 is overstated.

70. The Board noted variances between packing lists received from missions (liquidating and active) on goods transferred by them to the Logistics Base, and receiving and inspection reports issued by the Logistics Base on the goods actually received from the same missions.

71. Table 4 below sets out the variances in value between actual goods received and the values per the packing lists.

Table 4

Value of goods received and variance with packing lists

(in United States dollars)

	Liquidating missions	*Active missions*	*Total*
Goods received at the Logistics Base	8 407 339	8 863 736	17 271 075
Packing lists per mission	7 745 199	7 478 519	15 223 718
Variance	662 140	1 385 217	2 047 357

72. **The Board recommends that the Administration instruct missions to process the transfer of non-expendable property with due care and to ensure that receiving parties inspect the goods on arrival, in a timely manner, to expedite the follow-up of discrepancies.**

73. The Administration informed the Board that the deficiencies noted were mainly associated with the implementation of the field assets control system, but that measures had been introduced to improve the quality of information in the system on all peacekeeping missions.

Verification of non-expendable equipment

74. At UNOMIG, MINURSO and MONUC, the Board could not reconcile a sample of actual assets with what was recorded on the field assets control system database. At MINUGUA, the Board identified 23 new (DeskJet 520) printers at the General Services warehouse. The Board observed that, although the United Nations had acquired the printers during 1994 and transferred them to MINUGUA from the Logistics Base in August 1996, they had not been used as at 14 September 2000. The Board's discussions with key personnel at the warehouse revealed that the printers in question had only been discovered in August 2000 and had therefore never been accounted for, which also indicates that physical verification at the warehouse is inadequate. The Board regrets that a value has not been determined, owing to the absence records at MINUGUA in this regard and to the lapse of time because of the lapse of time since the date of the acquisition. At UNMIBH, the Board noted 337 series 386 desktop computers and 103 series 486 computer notebooks which, according to the guidance issued by the Electronics Services Section in New York, were obsolete but were still recorded in the field assets control system.

75. UNOMIG is in possession of non-expendable equipment (vehicles) received from other missions, although such equipment was not requested by UNOMIG. Furthermore, the equipment cannot be utilized because the cost of repairing it exceeds its book value.

76. UNOMIG had also received spare parts (including two containers of vehicle and tractor spare parts) and other equipment from various missions without having requested such equipment.

77. The Board is concerned about missions sending unnecessary vehicle spare parts and other equipment to UNOMIG and about the expenditure being incurred for unnecessary transportation costs.

Updating of the FACS database

78. At MINURSO, UNOMIG and MINUGUA, the Board noted many discrepancies with regard to the updating of the field assets control system when assets are moved from one location to another. Furthermore, in some instances at MINURSO and MINUGUA, the actual assets were not always barcoded and the bar coded information in the field assets control system was neither accurate nor complete. Delays in updating the system compromise the integrity of the database, thereby rendering its use ineffective.

79. The Board is concerned that since the observations noted in paragraphs 69 to 78 were made on transactions selected on a sample basis, there is a possibility that further material errors and omissions exist. These audit findings indicate that the value of non-expendable equipment, as disclosed in note 8 to the financial statements of peacekeeping operations for the year ended 30 June 2000, is inaccurate and that differences could be material, since the value disclosed is based on information recorded in the field assets control system. Consequently, the Board is unable to obtain assurances as to the reasonableness of the value of non-expendable equipment disclosed in the notes to the financial statements for the year ended 30 June 2000.

80. **The Board recommends that the Administration implement measures to ensure that:**

(a) All equipment written off is removed from the field assets control system in a timely manner;

(b) The transfer of inventories to other missions only occurs upon a request by the designated recipient and that the policy approved by the General Assembly in its resolution 52/1 A of 15 October 1997, to transfer only assets that have at least two years of useful life remaining and are serviceable or repairable for not more than 30 per cent of their depreciated value is enforced;

(c) The field assets control system is complete and reflects the actual non-expendable equipment on hand, by instructing missions to embark on full-scale inventory counts and to update the system accordingly;

(d) All redundant or obsolete equipment are identified, appropriately disposed of and deleted from the field assets control system;

(e) The field assets control system is updated and maintained in a timely manner by tracking all movement of equipment and recording bar code numbers;

(f) Staff are provided adequate training to fully implement and maintain the field assets control system.

81. The Administration informed the Board that the Department of Peacekeeping Operations has introduced measures to improve the quality of information in the field assets control system of all peacekeeping missions. These measures include training of staff members on the system, periodic physical inventory counts, provision of all non-expendable property items with bar codes, and the updating of field assets control system databases of the missions on a more regular basis. In addition, the Department of Peacekeeping Operations will remind all missions that

only property meeting United Nations Headquarters approval should be transferred to other missions.

3. Procurement

Procurement planning

82. The submission of procurement plans is aimed at enabling the Procurement Division to establish realistic times for the activities involved and at spreading contract renewal times proportionally over the period covered by those plans. The Procurement Manual emphasizes that procurement planning is essential for the effective and timely solicitation of bids or proposals, the award of contracts and the delivery of the goods and services required. Requisitioners are responsible for developing their procurement plans in cooperation with the Procurement Division at Headquarters or with the respective procurement services at offices away from Headquarters, as is the case with peacekeeping missions.

83. The Board found that UNDOF and UNAMSIL and, to a lesser extent, the Logistics Base, are not guided by any appropriate procurement plan, which may result in similar items being purchased on a piecemeal basis. In the case of the Logistics Base, most sections had submitted procurement plans, but without the involvement of all sections, an overall procurement plan cannot be successfully implemented.

84. The Board also noted that UNOMIG made use of different types and makes of vehicles, which necessitated a large inventory of spare parts. A proper and effective procurement plan would reduce the need for maintaining large inventories of diverse spare parts.

85. **The Board reiterates the recommendation made in its report on peacekeeping operations for the period ended 30 June 1999[1] that the Administration remind missions to submit procurement plans based on inputs received from all sections in order to facilitate sound procurement principles, including the benefits of bulk purchasing and improved cash management.**

86. The Administration has informed the Board that the Department of Peacekeeping Operations has sent facsimile messages to all missions, as well as to the Logistics Base, to prepare their procurement plans within the context of the proposed budget for the next fiscal year, and that the Logistics Base has also issued reminders to section chiefs to comply with the directive from Headquarters regarding the preparation of a procurement plan.

Monitoring of vendor performance

87. The General Assembly, in its resolution 51/231 requested that the Secretary-General develop a standard procedure for the preparation of suppliers' performance evaluations. The Secretary-General agreed to the request and the procedure was implemented effectively as of 1 October 1998. The Procurement Division and requisitioners play an important role in ensuring that the goods and services are procured from vendors with a satisfactory performance level.

88. The Board tested a sample of 10 closed procurement files at Headquarters, with procurements totalling approximately $15.76 million to evaluate whether the procedure is being complied with. The results of the tests indicated that, for all 10

files, supplier performance evaluations were pending. The Board further observed that the Procurement Division had forwarded the supplier evaluation forms to the requisitioners in the Field Administration and Logistics Division in February 2000, but that no responses had been received, although the supplies had been delivered to the field missions. As a result, the procurement files had been closed prior to evaluation.

89. **The Board reiterates the recommendation made in its report on peacekeeping operations for the period ended 30 June 1999 that the Administration ensure that supplier evaluations are completed on a timely basis.**

90. The Department of Peacekeeping Operations has informed the Board that it has issued a reminder to all missions to submit supplier evaluations on all contracts above $200,000, and that it has implemented a follow-up system to better monitor the submission of those reports.

Delays in the procurement process

91. The Board inspected requisitions created in the Field Administration and Logistics Division for the 1999/2000 financial period and observed that requisitions with a value of $2.6 million could not be obligated after the closure of the accounting records on 20 September 2000. The requisitions had been approved by the Finance Section for certification of funds, but the Procurement Division had been unable to process the purchase orders on a timely basis, owing in part to the concentrated receipt of requisitions towards the end of the fiscal year. Approximately $1.58 million (61 per cent) of the amount of $2.6 million was in respect of requisitions for electronic data-processing equipment.

92. The Board noted that only three procurement officers were available for the procurement of electronic data processing-related requisitions for missions, projects and Headquarters. The Board also confirmed that there were no existing system contracts for electronic data-processing equipment as at 30 June 2000, which contributed to the delay in the processing of requisitions. However, the Board is pleased to note that, subsequently, at the time of the audit, two systems contracts were in place for the procurement of electronic data-processing equipment.

93. The Board observed that there has been a substantial (149 per cent) increase in the number of requisitions created at the Field Administration and Logistics Division, from 446 in the 1998/1999 financial year to 1,112 in the 1999/2000 financial year, which is mainly a result of the recent expansion of peacekeeping operations. However, vacancies in the Procurement Division increased by 2 Professional staff since the 1998/1999 financial period. Although the staff establishment provides for 30 posts, only 23 posts were occupied at the time of the audit; recruitment against 5 vacant posts was ongoing. Owing to the high volume of work and lack of human resources, the requisitions were not processed in a timely manner.

94. The Board also noted that from a total of 1,112 requisitions, 270 (24 per cent) had been submitted during May and June 2000. Similarly, more than 90 per cent of the outstanding obligations pertaining to UNTAET and approximately 52 per cent of those of UNIFIL as at 30 June 2000 had been obligated in June 2000. UNMIK unliquidated obligations increased from $11.5 million in mid-April 2000 to $18

million in May 2000 and to $29.5 million at 30 June 2000, representing some 20.3 per cent of total expenditure. The Board also noted that of the 1,140 purchase orders that UNMIK issued during the financial year approximately 44 per cent had been issued in the two months ending on 15 July 2000. The Administration informed the Board that, in the case of UNIFIL, the late obligations were due to developments in the area.

95. **The Board recommends that the Administration undertake a review of current resources available to meet peacekeeping procurement needs, establish more systems contracts where possible and encourage proper procurement planning.**

96. The Board is pleased to note that the Procurement Division has subsequently readjusted the composition of staff responsible for electronic data-processing equipment. The Secretariat of the Headquarters Committee on Contracts concurs with the Board's recommendation that proper procurement planning on the part of the requisitioners should be encouraged. The Department of Peacekeeping Operations strongly supports the establishment of a fully resourced peacekeeping section dedicated to its procurement requirements.

97. The Board identified that Chief Procurement Officers at the field missions have minimum contact with the Procurement Division at Headquarters, and instead utilize the Field Administration and Logistics Division for that purpose. Requisitions above the delegated amount are submitted by the field missions to the Procurement Division via the Field Administration and Logistics Division and also from the Procurement Division to the Headquarters Committee on Contracts via the Field Administration and Logistics Division. The Board acknowledges the role of the Field Administration and Logistics Division in the procurement process and the value-adding activities performed. Nevertheless, the Board finds the process to be unduly lengthy. The Administration could consider involving the Field Administration and Logistics Division only once in the process, that is, before submissions to the Headquarters Contracts Committee.

98. The Board encourages increased communication between the chief procurement officers at field missions and the Procurement Division at Headquarters. This communication should be utilized as a tool for the efficient exchange of technical and professional expertise and serve as a support structure for procurement officers in the field.

99. **The Board recommends that the Administration review the procurement process and the role of each section, taking into consideration the significance of adding value to the process, preventing duplication of efforts and reducing procurement lead-time.**

100. The Department of Peacekeeping Operations supports the concept of more direct communication on technical procurement matters between the Procurement Division and field missions although the overall responsibility of missions to the Department for the operational management and sustainment of support needs to be maintained. The Administration informed the Board that further aspects of procurement reform are being reviewed and followed up in the context of the report of the Panel on United Nations Peace Operations (A/55/305-S/2000/809).

101. In three of the missions audited (UNAMSIL, UNIFIL and MONUC), the Board noted that delivery of goods and services had been delayed. Furthermore, in

the case of UNAMSIL, staff were not adequately trained to prepare proper requisitions and to use the Reality System which also delayed the procurement process. In its report on peacekeeping operations for the financial period ended 30 June 1999, the Board suggested inserting penalty clauses into purchase orders for all critical procurement areas, thereby allowing missions to withhold part of a payment should a vendor fail to deliver on time. Currently, the Procurement Manual provides for a liquidated damages clause to be referred to in contracts with vendors.

102. The Board encourages the Administration to facilitate the necessary training of staff to ensure that requisitions are processed in a timely manner and to evaluate suppliers' performance for prompt delivery.

103. **The Board recommends that the Administration evaluate the effectiveness of the liquidated damages clause in procurement contracts as a mechanism for ensuring prompt delivery by vendors.**

104. The Administration informed the Board that UNIFIL now sends reminders to suppliers prior to delivery dates and also biweekly to suppliers with past delivery dates, while MONUC maintains close contact with vendors to ensure prompt delivery. MONUC will also expand the vendors' roster, which will be updated using evaluations of vendor performance.

105. The Board observed that there are delays in the issuing of receiving and inspection reports at MINURSO of up to 3 months after the actual date of receipt of goods. The Board acknowledges that there may be significant delays in the issuing of receiving and inspection reports, particularly when goods and services are provided at remote locations, and that the official in charge at the location concerned, performs actual receiving and inspection control functions. However, delays in issuing reports confirming the receipt of goods in the proper condition and quantity negates the effects of such a control and complicates the follow-up of discrepancies.

106. **The Board reiterates the recommendation made in its report on peacekeeping operations for the period ended 30 June 1999[1] that the Administration implement measures to ensure that, for all goods received by field missions, receiving and inspection reports are issued on a timely basis thus facilitating a more efficient procurement process.**

107. The Administration informed the Board that the MINURSO management has reminded the Procurement Section to comply fully with the established procedures on receiving and inspection reports.

Independence

108. The Board determined that the staff members in the procurement sections of missions and the members of Local Contracts Committees do not complete declarations of independence confirming that they do not have any interest in the vendors from which they are procuring or planning to procure goods and services.

109. **In order to ensure that goods and services are procured economically and that the tender process is transparent and equitable, the Board recommends that all staff members in procurement sections and the members of Local Committees on Contracts complete declarations confirming their independence in relation to vendors or potential vendors.**

110. The Administration informed the Board that UNIFIL had designed a form which will be completed by the appropriate staff members.

Miscellaneous obligating documents

111. The Board noted that UNTAET and UNIFIL had raised miscellaneous obligating documents, amounting to $5,745,000 and $612,685, respectively, for transportation services and the purchase of goods and services, in contravention of section 6.023 (c) of the United Nations Finance Manual, which prohibits the use of those documents for such expenses. The Administration informed the Board that UNIFIL had been faced with changes in operational requirements during the latter part of the financial period ending 30 June 2000 and, in accordance with standard practice, had utilized miscellaneous obligating documents as a general reservation of funds.

112. **The Board reiterates the recommendation made in its report on peacekeeping operations for the period ended 30 June 1999[1] that the Administration emphasize the need to fully comply with established procedures regarding the use of miscellaneous obligating documents.**

113. The Administration informed the Board that the missions have taken note of the need to comply strictly with established procedures regarding the use of miscellaneous obligating documents.

Taxation and duties

114. UNMIK has yet to draw up a memorandum of understanding with the host Government. Such a memorandum would set out the United Nations taxation and duty privileges, and would stipulate the United Nations right to unimpeded movement of goods, equipment and personnel at border crossing points. The lack of a memorandum of understanding meant that the Mission did not have customs clearance from the host Government and this led to delays at the border in the transportation of goods to and from Kosovo. Similarly, the lack of an agreement to allow unimpeded movement across the border caused delays in the entry and exit of staff from the mission area.

115. The Mission receives fuel deliveries by road from the host Government. In the six-month period prior to 30 June 2000, customs officers delayed several fuel shipments at the border, because the supplier had not paid duty on the imported fuel. In order to rectify the problem, the UNMIK Pillar IV (the European Union pillar) recommended that the Mission pay duty on all fuel imported and reclaim the tax from the Central Fiscal Authority of Kosovo. The Board is concerned that any proposals whereby the Mission pays and reclaims the duty will be unnecessarily bureaucratic, will restrict the Mission's cash flow and will amount to the Mission providing loans to the Central Fiscal Authority.

116. UNMIK was concerned about the fuel supplier improperly declaring fuel imports intended for the Mission, when the supplies were in fact intended for normal commercial delivery. In particular, UNMIK was unable to reconcile the quantities of fuel imported by the supplier with those drawn by vehicles from fuel points for which the Mission was subsequently invoiced. UNMIK was also concerned about non-UNMIK vehicles (mainly belonging to non-governmental organizations) having used United Nations fuel stations, when they should have been paying tax on fuel

used. The Kosovo Customs Service estimated that, as a result of this, it lost revenue of up to 16 million Deutsche marks (approximately $6.9 million) per annum.

117. **The Board recommends that the Administration expedite the conclusion of a memorandum of understanding with the host Government and clarify the tax and duty privileges of the United Nations to all pillars of UNMIK. Furthermore, in order to avoid any risk of liability being incurred by UNMIK in respect of fuel tax, the Board recommends that the Mission restrict the use of the UNMIK fuel stations to United Nations vehicles, take steps to ensure that it can properly trace fuel it has ordered and reconcile fuel ordered with the amounts actually delivered.**

118. The Administration concurred with the Board's recommendation and indicated that there are currently no delays in the importation of fuel due to taxes and that, effective September 2000, UNMIK fuel stations are for the exclusive use of the Mission. In addition, with a view to strengthening the monitoring of fuel usage, the Mission will install an electronically automated system (CARLOG) during 2001. Furthermore, continuous negotiations have taken place with the Government to clarify unresolved areas so that the final draft of the memorandum of understanding can be signed.

Uncertified and unauthorized and non-cancelled documents being paid

119. The Board observed that vouchers amounting to $41,904 were processed by UNAMSIL for which requisitions were not authorized and that vouchers amounting to $108,862 did not have proper obligating documentation attached. The Board also identified vouchers amounting to $1,056,416 that had not been cancelled after being paid and recorded.

120. Non-cancellation of vouchers upon payment could result in the resubmission of vouchers for payment, thus duplicating the payment and recording thereof, which could, in turn, lead to an overstatement of expenditure and create the potential for fraudulent activities.

121. **The Board recommends that the Administration implement controls at UNAMSIL designed to ensure that transactions being processed are properly authorized, supported with appropriate documentation and not duplicated.**

122. The Administration advised the Board that the Department of Peacekeeping Operations has directed the Mission to comply fully with established procedures relating to payment for services and goods and that all vouchers are now cancelled immediately after payment.

4. Missions in liquidation

Monitoring and leading of the liquidation process

123. The Board observed that, although various sections were responsible for parts of the liquidation process, the Liquidation Unit, which was established to facilitate the liquidation of missions at Headquarters, did not have appropriate access to all the relevant systems, such as IMIS and the field assets control system, and documentation, such as liquidation master plans. Furthermore, not all staff in the Liquidation Unit were qualified, experienced or trained in all areas of mission

activities. These factors limit the Unit from effectively monitoring and leading the liquidation process.

124. **The Board recommends that the Administration implement measures to ensure that the Liquidation Unit takes responsibility for the overall monitoring, coordination and leading of the liquidation process. The staff of the Unit should have access to all affected computer applications for monitoring purposes. Furthermore, although it is essential that segregation of duties be maintained, the staff of the Liquidation Unit should be appropriately qualified, experienced and trained in all the facets of the liquidation process.**

Liquidation manual

125. The Board noted that the current provisional liquidation guidelines appear to have been drafted in 1996 and, as at the time of this report, are still not officially approved.

126. **The Board recommends that the Administration approve the liquidation guidelines as a directive for administering the liquidation of a mission in order to facilitate enforcing compliance with such procedures.**

Liquidation planning

127. The liquidation of any mission has two distinct phases. The mission itself executes the first phase on site, which typically involves the winding down of the mission's activities, disposition of assets and the phasing out of personnel. The Board's findings and recommendations are outlined in paragraphs 128 to 132 below. The second phase is the responsibility of Headquarters and comprises the closing of accounts, the finalization of property records and survey cases and the write-off of irrecoverable accounts receivable. The Board's findings are outlined in paragraphs 134 and 135 below.

128. To ensure that the liquidation of missions will be effected in the most efficient and effective manner, the provisional liquidation manual requires that the head of a mission should develop and implement a liquidation plan. The manual also requires that the Operations Logistics Unit designate a logistic planning officer to work with the mission to develop the liquidation master plan and the mission liquidation directive, which will provide coordinating instructions for United Nations Headquarters staff to support the requirements of the chief administrative officer.

129. In evaluating the liquidation plans of MINURCA, MIPONUH and UNMOT, the Board found that, either various requirements stipulated in the provisional liquidation manual were not adhered to, or the planning documents could not be provided to the auditors by either all or a specific mission.

130. The information obtained by the Board indicates that, although planning may have taken place at the missions, some of the planning documentation is either not prepared in accordance with the provisional liquidation plan or the planning documentation is not available at Headquarters for evaluation or approval and monitoring purposes. The purpose of the provisional liquidation manual, although it has been used since 1996 without being formally adopted, is to give guidance and to facilitate the timely, efficient and cost-effective liquidation of missions.

131. **The Board recommends that the Administration emphasize compliance with the manual to the missions in liquidation, which should also monitor the planning and subsequent execution thereof closely.**

132. The Board also suggests that the documentation pertaining to the organizational structure of the liquidation team, as required under the terms of chapter 1, paragraph 15, of the provisional liquidation manual, should include a short description of the experience and training of each liquidation team member, relevant to their liquidation responsibilities. This will enable management to determine whether the required experience and skills will be available or whether certain expertise should be acquired from sources outside the mission.

133. The Administration informed the Board that the Department of Peacekeeping Operations will continue to emphasize compliance with the liquidation manual to missions in liquidation.

134. The provisional liquidation manual does not require the Liquidation Unit to prepare a planning document or strategy for the finalization of the liquidation of every mission the accounts of which are being transferred to Headquarters. However, the Liquidation Unit routinely prepares progress reports to monitor the residual tasks that are handed over to it by missions in liquidation. While the progress report is a good mechanism for monitoring the status of missions in liquidation, the Liquidation Unit does not have a focused plan against which to measure the overall performance of the liquidation process. Furthermore, such a plan would facilitate the establishment of objectives to be achieved by the Liquidation Unit and would provide direction to the liquidation process from the point at which activities are moved to United Nations Headquarters.

135. **The Board recommends that the Department of Peacekeeping Operations Liquidation Unit develop a focused liquidation plan in respect of liquidation activities that become the responsibility of Headquarters.**

Availability of source documentation

136. Although MINURCA had been liquidated in February 2000 and UNMOT and MIPONUH in June 2000, the supporting documentation for those missions had not yet been available for scrutiny as at 6 October 2000. The Liquidation Unit informed the Board that some documentation was still in transit between the missions and Headquarters, or that the documentation had not yet been unpacked and catalogued. Furthermore, personnel responsible for the archives confirmed that there had been no proper transfer of records from the field offices of ONUMOZ. The lack of timely accessibility of supporting documentation is of concern to the Board, because it not only prevents the Board from reviewing documentation, but is also one of the reasons for the delay in liquidating a mission.

137. **The Board recommends that in order to effect proper control and achieve the objectives of the Liquidation Unit, the Administration implement procedures to ensure that supporting documentation is accessible in a timely manner.**

138. The Administration informed the Board that the Department of Peacekeeping Operations has been in constant touch with the missions under liquidation, reminding them of the importance of the timely submission of all source documents.

Recording of assets

139. The Board's review of the disposal of the assets of MONUA upon its liquidation revealed that assets with a residual value of $11,439,470 were sold on 13 March 2000 for $8,332,642 to the host Government. The modalities of the contract of sale were (a) a "down payment" of $833,264, corresponding to 10 per cent of the sales value of the assets and (b) payment of the remaining 90 per cent, which amounts to $7,499,378, within 18 months from the date of the receipt of the items by the Government.

140. The Board noted that only the down payment of $833,264 was accounted for as revenue, while the balance of $7,499,379 was not accrued and reflected as an accounts receivable, but recorded in the accounts of MONUA as a memorandum entry under the clearing account. Therefore, the accounts receivable and revenue account were both understated in the financial statements of peacekeeping operations for the year ended 30 June 2000.

141. **The Board recommends that the Administration record the full sale of assets in accordance with the United Nations accounting standards.**

142. The Administration will implement the Board's recommendation and will continue to pursue the matter to ensure its early resolution.

5. Personnel management

Resources

143. The Board noted that, as at 30 June 2000, the peacekeeping mission staffing reflected that 3,346 posts (71 per cent) were filled out of 4,715 authorized posts. Although the Board noted an improvement of approximately 9 per cent as at 8 November 2000, from 4,019 filled posts (80 per cent) out of 5,048 authorized posts, the vacancies of 1,029 posts (20 per cent) result in missions experiencing difficulties in meeting operational objectives, as well as in maintaining sound financial and management controls. The Board's observations on specific difficulties in this regard had been conveyed to the Administration in the various management letters.

144. **The Board recommends that the Administration implement urgent measures to expedite the filling of vacant posts at peacekeeping missions.**

145. The Administration informed the Board that the recruitment of additional personnel officers to strengthen support to the missions is under way as part of the emergency support account increase and that recruitment of personnel for the governance components of UNMIK and UNTAET has been delegated to the missions to expedite the recruitment process.

Performance appraisal system

146. The Board observed that the personnel appraisal files of staff members at field missions and in the Department of Peacekeeping Operations are not always utilized as a tool to identify staff members' training needs although the existing performance appraisal system includes provision for staff development needs. Furthermore, training and development courses are not based on the resultant specific needs of the staff.

147. **The Board recommends that the Department of Peacekeeping Operations use the performance appraisal system for identification of training or development needs. Such training requirements should be considered during the planning of training courses for staff members.**

148. The Administration informed the Board that the proposed version of the field performance appraisal system requires that staff identify at least one development goal or need at the beginning of the performance cycle and that the accomplishment of such a goal is provided for at the end of the cycle. The Department of Peacekeeping Operations informed the Board that, once implemented, the system would assist in designing targeted training programmes for field staff. The Office for Human Resources Management will continue to monitor and support the Department's implementation of this aspect of programme management.

6. Cash management

Bank reconciliations

149. The Board noted that UNTAET only finalized bank reconciliations for the month of June 2000 for two of the main bank accounts after 12 September 2000, while two other bank accounts were still not reconciled at that date. Owing to the late preparation of the bank reconciliations, as at 30 June 2000, transactions amounting to approximately $1.5 million had not been recorded in the accounts of UNTAET in a timely manner.

150. The Board observed that bank reconciliations had not been prepared in a timely manner by UNAMSIL for three bank accounts for periods of from 7 to 12 months.

151. The Board further observed that bank reconciliations had not been approved by senior officials of UNAMSIL for the above-mentioned three bank accounts for between 9 and 12 months.

152. Bank reconciliations are one of the primary controls of management to ensure that all transactions are complete and correctly recorded in the general ledger and that there is proper custody of cash.

153. **The Board recommends that the Administration emphasize to all missions the importance of preparing bank reconciliations as soon as possible after each month-end and of senior officials reviewing and approving the bank reconciliations in a timely manner.**

154. The Administration has informed the Board that the recommendation has been implemented, as UNAMSIL has brought up to date all outstanding bank reconciliations and also, that UNTAET has taken steps to ensure the timely review of bank reconciliations.

7. Civilian police

155. During August 2000, the UNMIK Police deployed 3,882 officers in the region, a complement of 4,718. This figure included 706 in Special Police Units and 206 Border Police. In reviewing the deployment of the UNMIK Police, the Board noted that the Mission had used them to provide civilian security services. On average, for the period from 1 March to 1 September 2000, the UNMIK Police used 2,065 man-

days per week of operational time in providing guard functions, close protection duties and security services for courts and the offices of the Banking and Payments Authority of Kosovo. Likewise, the United Nations Security Section used 137 staff to provide functions such as guard duty and close protection work for the Interim Administration. Such functions were not included in the mandates or budgets for the UNMIK Police or the Security Section.

156. The Board noted that the UNMIK Police were allocated 12 civilian staff posts within the Mission staffing table, to provide administrative support services, which were not used. The Board also noted that the Personnel and Administration sections of the UNMIK Police were staffed by 24 police officers. In total, the Board found that 581 officers (equivalent to 20 per cent of total deployment) were deployed in Mission headquarters duties. The Board believes that, wherever possible, police should be deployed for operational policing duties. While the Board notes that not all functions could be transferred to civilian staff, the Mission could begin to reduce the number of officers employed in administrative tasks by using the civilian posts provided.

157. The Board suggested that the Administration take action to ensure that the Interim Administration reimburses the UNMIK Police and the Division of Administration (which manages the Security Section) the costs of providing the police or security staff.

158. The Department of Peacekeeping Operations informed the Board that there are no plans to request reimbursement for those services at this time. The Mission has begun a project to examine the work of all units within the UNMIK Police, with a view to prioritizing operational duties. Although there is a high level of support provided to the Police by the Mission's Administration, that support is not currently integrated into the UNMIK Police structures.

8. Electronic data processing

159. The Board reviewed the electronic data-processing environments at the field missions and noted that, in general, there were varying degrees of deficiencies and areas for improvement. The more common deficiencies are as follows:

(a) Physical security. Electronic data-processing server rooms do not always prevent unauthorized access and the location of such rooms are often not conducive to providing adequate security;

(b) Logical security. Formal user authentication and password control is often lacking, with the result that there are inadequate controls for preventing unauthorized access to the electronic data-processing programmes and data. Furthermore, documentation is also absent in respect of user profiles and the levels of authority assigned to staff;

(c) Logging of violations. Violations, such as unauthorized access, are not logged and cannot, therefore, be followed up and measures implemented to prevent future violations.

160. Electronic data processing provides the core mechanism for the processing of transactions and ensuring administrative operational continuity.

161. **The Board recommends that the Administration review the extent of compliance with current electronic data-processing policies and guidelines by**

peacekeeping missions with a view to improving protocols that ensure sound electronic data-processing general controls and procedures.

162. The Administration has informed the Board that missions have already commenced reviewing their electronic data-processing environments and improving controls where possible.

9. Environmental policies

163. Although the Board has noted that some missions have procedures for addressing basic environmental issues, in general, peacekeeping missions do not comply with a formal policy on environmental matters, nor is there an environmental management system that, inter alia, promotes staff awareness of environmental issues relevant at the missions or initiatives to address environmental concerns.

164. **The Board recommends that the Administration formulate an environmental management system to address environmental issues and ensure compliance with policies relating to peacekeeping operations.**

165. The Administration informed the Board that initiatives in respect of environmental practices are encouraged at the mission level and that the Department of Peacekeeping Operations intends to request resources for environmental requirements in the 2002/2003 budgets of the various peacekeeping missions.

10. Cases of fraud and presumptive fraud

166. As required under the Financial Regulations and Rules of the United Nations, the Administration reported cases of fraud and presumptive fraud to the Board for the financial period ended 30 June 2000.

167. The Board noted that, in four of the six cases reported, the United Nations did not incur any financial loss. In one of the cases resulting in financial loss, the permanent mission of a Member State is being requested to recover funds, amounting to approximately $15,906, which were paid to the army of the Member State concerned as a reimbursement following a claim for excess baggage charges incurred. However, the Mission later learned that the airline had already refunded the Member State for the excess baggage costs and, upon requesting payment of the funds incorrectly reimbursed, the Mission was informed that the army of the Member State was in no position to repay the funds. The debt has been outstanding since February 2000. In the other case, fictitious casual labourers were included on the payroll of a mission and losses of approximately $376 were incurred before the fraud was detected.

168. The Board is pleased to note that the mission had informed the Administration that controls were implemented to prevent a recurrence of such cases and that, where possible, action had been taken against individual staff.

D. Acknowledgement

169. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General, the Under-Secretary-General for

Management, the Under-Secretary-General for Peacekeeping Operations and members of their staff.

(*Signed*) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General of the
United Kingdom of Great Britain and Northern Ireland

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

31 January 2001

Notes

[1] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 5*, (A/54/5), vol. II, chap. II.

[2] Ibid., *Fifty-third Session, Supplement No. 5* (A/53/5), vol. II, chap. II.

Annex I

List of missions audited

United Nations Civilian Police Mission in Haiti (MIPONUH)

United Nations Disengagement Observer Force (UNDOF)

United Nations Interim Administration Mission in Kosovo (UNMIK)

United Nations Interim Force in Lebanon (UNIFIL)

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

United Nations Logistics Base at Brindisi, Italy

United Nations Mission for the Referendum in Western Sahara (MINURSO)

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

United Nations Mission in the Central African Republic (MINURCA)

United Nations Mission of Observers in Tajikistan (UNMOT)

United Nations Observer Mission in Angola (MONUA)

United Nations Observer Mission in Georgia (UNOMIG)

United Nations Observer Mission in Liberia (UNOMIL)

United Nations Observer Mission in Sierra Leone (UNOMSIL)

United Nations Operation in Mozambique (ONUMOZ)

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

United Nations Special Coordinator in the Occupied Territories (UNSCO)

United Nations Transitional Administration in East Timor (UNTAET)

United Nations Truce Supervision Organization (UNTSO)

United Nations Verification Mission in Guatemala (MINUGUA)

Annex II

Follow-up of action taken to implement the recommendations of the Board of Auditors in its report for the financial period ended 30 June 1999[a]

Recommendation in paragraph 12 (a)

1. Inter-office vouchers pending clearance in the financial statements should be disclosed in gross terms.

Measures taken by the Administration

2. The Administration has implemented the Board's recommendation.

Comments of the Board

3. The Board acknowledges that the recommendation has been implemented.

Recommendation in paragraph 12 (b)

4. The Office of Programme Planning, Budget and Accounts should ensure that all expenditure relating to a financial period is captured in the accounts for more accurate financial reporting. Also, the Office and the Department of Peacekeeping Operations should improve their coordination to ensure accurate financial reporting.

Measures taken by the Administration

5. The Board's recommendations were fully implemented.

Comments of the Board

6. The Board's comments on this issue are reflected in the present report.

Recommendation in paragraph 12 (c)

7. The Department of Peacekeeping Operations should explore additional areas both at Headquarters and in the field missions to facilitate bulk purchases in order to benefit from economies of scale where possible.

Measures taken by the Administration

8. Within the context of procurement planning, the Department of Peacekeeping Operations identified additional areas, both at Headquarters and in the field missions, where requirements were consolidated and used as the basis for various systems contracts implemented over the last year. The Department will continue to explore areas for contracts to benefit from economies of scale.

Comments of the Board

9. The Board's comments on this issue are reflected in the present report.

Recommendation in paragraph 12 (d)

10. The Administration should remind field missions to comply with the provisions of the Procurement Manual, which require the missions to submit to their procurement sections procurement plans based on realistic estimates.

Measures taken by the Administration

11. The Board's recommendation has been implemented.

Comments of the Board

12. The Board's comments on this issue are reflected in the present report.

Recommendation in paragraph 12 (e)

13. The Procurement Division should review the practice of procuring items under free-on-board contracts to ensure consistency with the provisions of the Financial Rules and the Procurement Manual.

Measures taken by the Administration

14. The Procurement Division has reviewed and will continue to review specific requirements of each procurement case and select the appropriate delivery terms. The Procurement Division will work with the Field Administration and Logistics Division of the Department of Peacekeeping Operations to dispatch the latter's technical staff or a commercial inspector for pre-shipment inspection, as appropriate. The Procurement Division considers that the warranty conditions in the purchase of goods will also address the issue of default products delivered by the suppliers.

Comments of the Board

15. The Board will continue to monitor this matter in future audits.

Recommendation in paragraph 12 (f)

16. The Department of Peacekeeping Operations and the Procurement Division should establish procedures for obtaining prompt advice on the status of goods received at the field missions in order to facilitate the expediting function and the completion of the procurement process.

Measures taken by the Administration

17. Since the missions do not currently have the ready capacity for IMIS, the Procurement Division and the Field Administration and Logistics Division would continue to obtain receiving and inspection reports from missions. The Field Administration and Logistics Division will process these reports in IMIS and forward copies to the Accounts Division and the Procurement Division for information. Invoices from vendors and suppliers are received by the Accounts Division for review and payment.

Comments of the Board

18. The Board will keep this matter under review.

Recommendation in paragraph 12 (g)

19. The Department of Peacekeeping Operations should take action to locate the relevant records relating to the disposition of the assets of UNOMIL and ensure that, in future, such records are made readily available for audit review.

Measures taken by the Administration

20. The Board's recommendation has been implemented. Lessons learned from past missions under liquidation are now taken into account and liquidation guidelines are forwarded to chief administrative officers prior to missions' liquidating, in order to facilitate and speed up the process in the mission.

Comments of the Board

21. The Board's comments on this issue are reflected in the present report.

Recommendation in paragraph 12 (h)

22. The Department of Peacekeeping Operations and the missions should standardize the main types of assets used, such as vehicles, generators and communication and data-processing equipment, in order to improve maintenance and usage.

Measures taken by the Administration

23. The Board's recommendation has been implemented.

Comments of the Board

24. The Board's comments on this issue are reflected in the present report.

Recommendation in paragraph 12 (i)

25. The Department of Peacekeeping Operations should request liquidating missions to properly evaluate the cost-effectiveness of any proposed transfer of assets.

Measures taken by the Administration

26. The cost-effectiveness of any proposed redeployment of assets by liquidating missions to other missions or the United Nations Logistics Base is closely monitored by the Field Administration and Logistics Division, in accordance with the policy for the transfer of assets contained in paragraph 23 of the report of the Secretary-General (A/51/905) dated 21 May 1997, which was endorsed by the General Assembly.

Comments of the Board

27. The Board's comments on this issue are reflected in the present report.

Recommendation in paragraph 12 (j)

28. The Department of Peacekeeping Operations should review the arrangements for screening and testing civilian police monitors with a view to improving the effectiveness of the selection process.

Measures taken by the Administration

29. The Board's recommendation has been implemented. In August 2000, the Department of Peacekeeping Operations Civilian Police Unit developed and distributed to all Member States a comprehensive selection assistance team procedure. The Unit will apply the procedure in testing candidates in their home countries before deployment.

Comments of the Board

30. The Board will keep this matter under review.

Recommendation in paragraph 12 (k)

31. The Department of Peacekeeping Operations should ensure that personnel are never assigned to a mission prior to obtaining their medical clearance.

Measures taken by the Administration

32. The Civilian Police Unit is working with the Medical Services Division and Member States to implement the Board's recommendation.

Comments of the Board

33. The Board will continue to monitor this matter in future audits.

Recommendation in paragraph 33

34. Governmental and non-governmental obligations should be provided with distinct code numbers in IMIS to ensure more effective monitoring of unliquidated obligations.

Measures taken by the Administration

35. The implementation of the Board's recommendation is ongoing.

Comments of the Board

36. The Board will keep this matter under review.

Recommendation in paragraph 43

37. The Office of Programme Planning, Budget and Accounts should instruct missions to regularly review accounts receivable and ensure prompt settlement of all outstanding amounts; enforce the recovery policy by deducting telephone and liberty mileage charges from mission subsistence allowances or salaries; and initiate prompt write-off action where there is little chance of recovery.

Measures taken by the Administration

38. All missions have been informed and correct procedures have been put in place. The Controller is taking action to remind missions to take appropriate steps to recover amounts. Action is also being taken to write off long outstanding amounts deemed irrecoverable.

Comments of the Board

39. The Board's comments on this issue are reflected in the present report.

Recommendation in paragraph 51

40. The Administration should emphasize to the missions the enforcement of established procedures for accounts receivable to be recovered from separating staff members, civilian police and military observers to avoid financial losses to the Organization.

Measures taken by the Administration

41. The Board's recommendation has been implemented and reminders have recently been sent to all missions on the importance of enforcing established recovery procedures with respect to separating mission personnel.

Comments of the Board

42. The Board will continue to keep this matter under review.

Recommendation in paragraph 71

43. The Administration should continue to adhere to the requirement for prior submission of cases to the contract committees for consideration, even in cases of procurement under the exigency rule.

Measures taken by the Administration

44. The recommendation has been implemented. The Department of Management has stipulated a sharper definition of exigency and amended the Procurement Manual accordingly. The Department of Peacekeeping Operations has disseminated this information to all peacekeeping missions for compliance.

Comments of the Board

45. The Board acknowledges the implementation of its recommendation.

Recommendation in paragraph 87

46. The Administration should emphasize to UNMIBH and MINURCA the need to comply fully with established procedures regarding the use of miscellaneous obligating documents.

Measures taken by the Administration

47. The Board's recommendation has been implemented. The Department of Peacekeeping Operations has recently sent a communication to all missions reminding them of the need to follow established procedures governing the use of miscellaneous obligation documents.

Comments of the Board

48. The Board's comments on this issue are reflected in the present report.

Recommendation in paragraph 100

49. Even when a mission is in the process of liquidating, it should still ensure that there is proper separation of duties in the initiation of expenditure. All requests for work on building systems should be made through the Engineering or Building Management section, which should decide on the need and the priority. Work should not be performed without the Engineering or Building Management sections completing a detailed and properly authorized work order.

Measures taken by the Administration

50. The Board's recommendation has been implemented. The Finance Management and Support Service has issued a field finance manual that includes a section on liquidation procedures for peacekeeping missions. The manual has been sent to all field missions and relevant offices at Headquarters for compliance.

Comments of the Board

51. The Board acknowledges implementation of its recommendation and will monitor this issue in future audits.

Recommendation in paragraph 102

52. The Department of Peacekeeping Operations, in conjunction with the Procurement Division, should ensure that all field missions comply with the established procedures relating to reporting on the performance of vendors and contractors.

Measures taken by the Administration

53. The Department of Peacekeeping Operations has recently reminded all missions of the need to follow reporting procedures on vendor and contractor performance in respect of contracts entered into by the Procurement Division at Headquarters.

Comments of the Board

54. The Board's comments on this issue are reflected in the present report.

Recommendation in paragraph 109

55. The Administration should reintroduce the training programme for chief administrative officers and extend it to cover other management personnel.

Measures taken by the Administration

56. The Field Administration and Logistics Division has not been able to organize any new training for chief administrative officers since the issuance of the Board's report because of resource constraints. the Division will ensure that the training programme is reintroduced and that it covers other management personnel as soon as additional resources are available. It should be noted, however, that pre-deployment on-the-job training is being provided, as needed, for staff performing administrative and logistics functions.

Comments of the Board

57. The Board will monitor this matter in future audits.

Recommendation in paragraph 116

58. The Office of Programme Planning, Budget and Accounts should effect the necessary entries in the accounts to fully record the proceeds from the sale of UNOMIL assets.

Measures taken by the Administration

59. The sale of the UNOMIL assets has been appropriately adjusted and recorded in the accounts.

Comments of the Board

60. The Board acknowledges the actions taken by the Administration.

Recommendation in paragraph 121

61. The Department of Peacekeeping Operations should pursue and obtain acknowledgements for all assets transferred by the Military Observer Group of MINUGUA to the United Nations Logistics Base at Brindisi and those retained in MINUGUA.

Measures taken by the Administration

62. The Board's recommendation has been implemented. The Logistics Base and MINUGUA had acknowledged all the assets received from the Military Observer Group.

Comments of the Board

63. The Board acknowledges the implementation of its recommendation.

Recommendation in paragraph 134

64. The Department of Peacekeeping Operations should ensure that, in the area of property control, staff of peacekeeping missions have adequate skills in inventory procedures, equipment recognition and computer use.

Measures taken by the Administration

65. The Field Administration and Logistics Division has recently initiated a comprehensive review of the existing staff resources in field missions directly involved in handling property control issues and is in the process of analysing the current status and methods of improving their efficiency. As part of this measure, it has conducted training in the field assets control system in Brindisi in June 2000. The Division has also sent to all field missions new guidelines for the control of United Nations-owned property to ensure the efficient execution of tasks related to assets management and inventory control functions.

Comments of the Board

66. The Board will monitor the impact of the Administration's actions.

Recommendation in paragraph 139

67. The Department of Peacekeeping Operations and missions should plan any future transfers of equipment with the aim of maximizing the standardization of equipment held by receiving missions.

Measures taken by the Administration

68. The Board's recommendation has been implemented.

Comments of the Board

69. The Board acknowledges that its recommendation has generally been implemented, but will continue to monitor this matter.

Recommendation in paragraph 146

70. The Field Administration and Logistics Division should make every effort to reduce the backlog of property cases awaiting a decision of the Headquarters

Property Survey Board, and in particular, to consider streamlining and strengthening the operations of the team responsible for processing the cases for write-off.

Measures taken by the Administration

71. The recommendation has been implemented. In addition to the delegation of authority to field missions to process property survey board cases involving assessment of mission personnel below the amount of $500, the number of steps involved in processing claims has been reduced as all cases which require review by the Headquarters Property Survey Board are now submitted by the missions directly to that Board.

Comments of the Board

72. The Board acknowledges that the backlog in write-off cases has improved, but this issue will be reviewed in future audits.

Recommendation in paragraph 150

73. The Department of Peacekeeping Operations should ensure that: a clear and comprehensive security strategy is introduced early in missions; all staff, including military personnel, are provided with guidance on ensuring the security of assets; and, where appropriate, vehicle immobilization devices are used on United Nations-owned vehicles.

Measures taken by the Administration

74. The Board's recommendations have been implemented. However, in some cases, immobilization devices could not be purchased, as they were not offered for sale by vendors.

Comments of the Board

75. The Board acknowledges that the recommendations have been implemented but will continue to review this issue in future audits.

Recommendation in paragraph 152

76. The Department of Peacekeeping Operations should ensure that responsibility for welfare items, where they continue to be provided by the United Nations, is vested in the civilian administration.

Measures taken by the Administration

77. The Board's recommendation has been implemented.

Comments of the Board

78. The Board acknowledges that the recommendation has been implemented and the issue will be followed up in future audits.

Recommendation in paragraph 158

79. The Department of Peacekeeping Operations should ensure that the missions enforce staff departure procedures, including checks to ensure that all equipment issued has been returned, and that such procedures are also applied to military personnel and civilian police officers with responsibility for United Nations-owned equipment.

Measures taken by the Administration

80. The Field Administration and Logistics Division has recently reminded field missions to comply with these procedures.

Comments of the Board

81. The Board will monitor this issue in future audits.

Recommendation in paragraph 167

82. The Department of Peacekeeping Operations should instruct missions to ensure that they take full inventory of and prepare condition reports on properties that they intend to occupy, and that they support those reports with detailed photographic evidence, where possible.

Measures taken by the Administration

83. The Field Administration and Logistics Division has recently sent out a written reminder to all missions concerning the submission of reports for properties intended for occupation.

Comments of the Board

84. The Board will monitor this issue in future audits.

Recommendation in paragraph 174

85. The Department of Peacekeeping Operations should instruct peacekeeping missions to ensure that trust funds are used only for the purposes cited.

Measures taken by the Administration

86. The Field Administration and Logistics Division has recently implemented new procedures to enhance management of trust funds.

Comments of the Board

87. The Board will keep this matter under review.

Recommendation in paragraph 179

88. The Administration should ensure that full and accurate information on fraud and presumptive fraud is provided to the Board of Auditors, in accordance with the Financial Rules.

Measures taken by the Administration

89. All missions have been reminded of their duty to report all cases of fraud and presumptive fraud to the Controller, who will provide the information to the Board.

Comments of the Board

90. The Board acknowledges that its recommendation has been implemented.

Notes

[a] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 5* (A/54/5), vol. II, chap. II.

Chapter III
Audit opinion

We have audited the accompanying financial statements, comprising statements numbered I to XXXVII, schedules, numbered 1.1 to 37.1, and the supporting notes to the United Nations peacekeeping operations for the financial period ended 30 June 2000. These financial statements are the responsibility of the Secretary-General of the United Nations. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Secretary-General, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all material respects, the financial position as at 30 June 2000 and the results of operations and cash flows for the period then ended in accordance with the stated accounting policies set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the United Nations peacekeeping operations which we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and legislative authority.

Without qualifying our opinion above, we draw attention to note 8 to the financial statements for which we have been unable to obtain assurance as to the reasonableness of the value of the non-expendable equipment disclosed. Also, note 9 to the financial statements includes a material amount in respect of claims already certified, as being valid expenditure incurred during the financial period ended 30 June 2000, but which are not recognized as a liability, on the basis that funds had not been reserved for such costs.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements on the United Nations peacekeeping operations.

(*Signed*) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain and Northern Ireland

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

31 January 2001

Chapter IV
Certification of the financial statements

1. General Assembly resolution 49/233 A of 23 December 1994 established an annual financial period for peacekeeping activities covering the period from 1 July to 30 June. The financial statements of the United Nations peacekeeping operations for the 12-month period from 1 July 1999 to 30 June 2000 have been prepared in accordance with financial rule 111.4.

2. The summary of significant accounting policies applied in preparation of these statements is included as notes to the financial statements. The notes provide additional information and clarification for the financial activities related to peacekeeping operations undertaken by the Organization during the period covered by these statements, for which the Secretary-General has administrative responsibility.

3. I certify that the appended financial statements of the United Nations peacekeeping operations, numbered I to XXXVII, are correct.

(*Signed*) Jean-Pierre **Halbwachs**
Assistant Secretary-General, Controller

6 October 2000

Chapter V

Financial statements for the 12-month period from 1 July 1999 to 30 June 2000

Statement I

Summary of United Nations peacekeeping operations a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Total active operations	*Peacekeeping reserve fund, programme support, logistics base*	*Total completed operations*	*All peacekeeping fund eliminations*	*Total for the period*	
					1 July 1999 to 30 June 2000	*1 July 1998 to 30 June 1999*
Income						
Assessed contributions	1,683,470	-	-		1,683,470	811,004
Voluntary contributions	67,025	-	-		67,025	60,599
Allocation from other funds	-	37,104	-	(37,104)	-	-
Funding from reserves and fund balances	-	5,240	181,997	(187,237)	-	-
Interest income	29,866	7,961	17,228		55,055	41,141
Other/miscellaneous income	9,098	342	2,175		11,615	15,961
Total income	**1,789,459**	**50,647**	**201,400**	**(224,341)**	**1,817,165**	**928,705**
Expenditure (Statements IV to XVIII)						
Total expenditure	**1,575,852** b/	**45,389**	**180,976**	**(37,104)**	**1,765,113**	**840,399**
Excess (shortfall) of income over expenditure	**213,607**	**5,258**	**20,424**	**(187,237)**	**52,052**	**88,306**
Prior period adjustments	(2,349)	-	501	-	(1,848)	(17,001)
Net excess (shortfall) of income over expenditure	**211,258**	**5,258**	**20,925**	**(187,237)**	**50,204**	**71,305**
Savings on, or cancellation of prior period obligations	25,316	653	55,104		81,073	389,339
Credits returned to Member States	(51,536)	-	(1,122)		(52,658)	(77,555)
Transfers from reserves and fund balances	-	(5,240)	(181,997)	187,237	-	-
Transfer from (to) other funds	(31)	-	-		(31)	(2,061)
Other adjustments to Reserves and Fund balances	-	-	-		-	(4)
Reserves and fund balances, beginning of period	**459,124**	**185,998**	**777,951**	-	**1,423,073**	**1,042,051**
Reserves and fund balances, end of period	**644,131**	**186,669**	**670,861**	-	**1,501,661**	**1,423,075**

a/ See note 5.

b/ Schedule 1.1

The accompanying notes are an integral part of the financial statements.

United Nations peacekeeping operations

Summary of expenditures for active peace-keeping operations for the period from 1 July 1999 to 30 June 2000

(Thousands of United States dollars)

Mission	Military personnel	Civilian personnel	Operational requirements	Special programmes	Logistics base and programme support costs	Staff assessment	Voluntary contributions (budgeted)	Total Expenditure	
								2,000	1,999
UNFICYP	22,454	9,814	8,360	44	2,716	1,719	-	45,107	44,902
UNDOF	19,410	4,929	7,877	-	2,104	706	-	35,026	33,662
UNIFIL	79,878	21,516	35,875	16	8,861	3,330	135	149,611	134,655
UNIKOM	24,130	11,334	10,623	41	3,214	1,683	-	51,005	49,961
MINURSO	7,031	24,120	11,608	-	3,102	3,351	6,498	55,710	44,608
UNTAES		-	-	-	-	-	-	-	7,220 c/
UNPREDEP	-	-	-	-	-	-	-	-	41,901 c/
UNMIBH	914	103,425	28,074	349	10,604	8,848	-	152,214	169,841
UNOMIG	3,862	9,760	8,234	30	1,844	1,274	-	25,004	21,663
UNMOT	994	5,842	4,921	86	1,114	746	-	13,703	16,361
MONUA	1,420	5,790	5,751	-	441	829	-	14,231	132,950
MIPONUH	108	12,762	2,955	18	1,110	1,130	977	19,060	28,049
MINURCA	17,770	9,638	9,380	144	1,985	984	736	40,637	63,095
UNAMSIL	132,054	14,181	115,704	96	-	1,303	1,550	264,888	12,884
UNMIK	3,934	158,173	188,545	1,579	-	9,558	586	362,375	-
MONUC	6,004	6,192	42,633	6	-	436	-	55,271	-
UNTAET	98,690	62,968	125,659	611	-	4,042	-	292,010	-
TOTAL	418,653	460,444	606,239	3,020	37,095	39,919	10,482	1,575,852	801,752

c/ UNTAES and UNPREDEP are considered completed missions during the present reporting period

Statement II

Summary of United Nations peacekeeping operations a/

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	Total active operations	Peacekeeping reserve fund programme support logistics base	Total completed operations	All peacekeeping funds eliminations	Total	
					2000	1999 e/
Assets						
Cash and term deposits	509,933	114,406	277,105		901,444	736,503
Short-term investments	74,757	40,249	-		115,006	45,000
Long-term investments	-	1,963	-		1,963	-
Assessed contributions receivable from Member States b/	1,015,299	55	1,113,588		2,128,942	1,687,770
Special accounts for unpaid assessed contributions	55,552	-	11,962		67,514	67,514
Voluntary contributions receivable	20,121	-	362		20,483	15,662
Account receivable from Member States	2,973	-	5,074		8,047	2,506
Other accounts receivable	27,094	3,428	3,943		34,465	50,017
Inter-fund balances receivable	1,330	913	21,809		24,052	20,140
Due from other peace keeping funds	-	31,842	90,500	(122,342)	-	-
Due from United Nations General Fund	-	-	-		-	57,601
Deferred charges	22,073 c/	361	188		22,622	6,258
Inter-Office transactions pending processing	465	2	471		938	2,390
Other assets	-	-	2,849		2,849	3,439
Total assets	**1,729,597**	**193,219**	**1,527,851**	**(122,342)**	**3,328,325**	**2,694,800**
Liabilities						
Contribution or payments received in advance	-	-	-		-	51
Uniliquidated obligations	686,662	2,880	137,001		826,543	688,907
Accounts payable to Member States	32,513	-	592,659		625,172	422,084
Other accounts payable	72,867	646	10,746		84,259	27,914
Inter-fund balances payable	64,598	2,814	3,735		71,147	55,635
Due to other peace-keeping funds	73,642	-	48,700	(122,342)	-	-
Due to United Nations Special Account	-	-	3,329		3,329	3,329
Due to United Nations Bond Account	-	-	44,048		44,048	44,048
Voluntary contributions held in suspense	11,178	-	-		11,178	11,178
Deferred credits	143,547 d/	205	2,068		145,820	3,341
Inter-Office transactions pending processing	459	5	795		1,259	1,329
Other liabilities	-	-	13,909		13,909	13,909
Total liabilities	**1,085,466**	**6,550**	**856,990**	**(122,342)**	**1,826,664**	**1,271,725**
Reserves and fund balances						
Operating reserves	-	5,000	-		5,000	5,000
Working capital funds	-	150,000	-		150,000	150,000
Authorized retained surplus	122,865	-	-		122,865	126,887
Cumulative surplus (deficit)	521,266	31,669	670,861		1,223,796	1,141,188
Total reserves and fund balances	**644,131**	**186,669**	**670,861**	-	**1,501,661**	**1,123,075**
Total liabilities, reserves and fund balances	**1,729,597**	**193,219**	**1,527,851**	**(122,342)**	**3,328,325**	**2,694,800**

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a/ See note 5

b/ Includes assessed contributions unpaid irrespective of collectibility

c/ Includes $20,158,874 of commitments for the future financial period beginning 1 July 2000 to 30 June 2001

d/ General Assembly resolution 54/260 of 7 April 2000 provided for a commitment authority for the period 6 August 1999 to 30 June 2000 which, as an ad hoc arrangement, was assessed to member states in the amount of $200,000,000. Per General Assembly resolution 54/260B of 15 June 2000 the commitment authority has been reduced to $58,681,000 and the balance of $141,319,000 has been authorized for the financial period 1 July 2000 to 30 June 2001

e/ Comparative column reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Statement III

Summary of United Nations peacekeeping operations a/

Statement of cash flows for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Period	
	1 July 1999 to30 June 2000	*1 July 1998 to 30 June 1999*
Cash flows from operating activities		
Net excess (shortfall) of income over expenditure (Statement I)	50,204	71,305
(Increase) decrease in contributions receivable	(445,993)	49,147
(Increase) decrease in other accounts receivable	67,612	(21,556)
(Increase) decrease in other assets	(14,323)	18,001
Increase (decrease) in contributions or payments received in advance	(51)	(373)
Increase (decrease) in unliquidated obligations	137,636	(525,775)
Increase (decrease) in accounts payable	259,433	11,847
Increase (decrease) in other liabilities	142,408	86,120
Less: Interest income	(55,055)	(41,141)
Net cash from operating activities	**141,871**	**(352,425)**
Cash flows from investing and financing activities		
(Increase) decrease in inter-fund balances receivable	(3,912)	34,449
Increase (decrease) in inter-fund balances payable	15,512	(8,967)
(Increase) decrease in investments	(71,969)	(45,000)
Plus: Interest income	55,055	41,141
Net cash from investing and financing	**(5,314)**	**21,623**
Cash flows from other sources		
Savings on, or cancellation of, prior period obligations	81,073	389,339
Transfers (to) from other funds	(31)	(2,061)
Credits to Member States	(52,658)	(77,555)
Transfers from reserves and fund balances	-	-
Other adjustments to reserves and fund balances	-	(4)
Net cash from other sources	**28,384**	**309,719**
Net increase (decrease) in cash and term deposits	164,941	(21,082)
Cash and term deposits, beginning of period	736,503	757,585
Cash and term deposits, end of period	**901,444**	**736,503**

a/ See note 5

The accompanying notes are an integral part of the financial statements

Statement IV

United Nations Peacekeeping Force in Cyprus (UNFICYP) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Assessed contributions b/	24,500	24,264
Voluntary contributions c/	21,131	21,012
Interest income	1,020	1,215
Other/miscellaneous income	59	107
Total income	**46,710**	**46,598**
Expenditure (schedule 4.1)		
Total expenditure	**45,107**	**44,902**
Excess (shortfall) of income over expenditure	**1,603**	**1,696**
Prior period adjustments d/	(1,890)	(6)
Net excess (shortfall) of income over expenditure	**(287)**	**1,690**
Savings on or cancellation of prior period obligations	2,824	2,220
Credits returned to Member States e/	(374)	(179)
Reserves and fund balances, beginning of period f/	19,899	16,168
Reserves and fund balances, end of period	**22,062**	**19,899**

Statement IV (concluded)

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	8,722	18,780
Assessed contributions receivable from Member States (schedule 4.2) b/	17,952	17,433
Voluntary contributions receivable from Member States g/	14,610	9,789
Accounts receivable from Member States	722	568 i/
Other accounts receivable	221	251 i/
Deferred charges	279	274
Inter-office transactions pending processing	23	-
Total assets	**42,529**	**47,095**
Liabilities		
Unliquidated obligations - current period	10,664	14,103
Unliquidated obligations - prior periods	5,686	6,047
Unliquidated obligations - future period	-	53
Accounts payable to Member States h/	2,783	2,662
Other accounts payable	446	68
Inter-fund balances payable	864	4,231
Deferred credits	18	26
Inter-office transactions pending processing	6	6
Total liabilities	**20,467**	**27,196**
Reserves and fund balances		
Cumulative surplus	22,062	19,899
Total reserves and fund balances	**22,062**	**19,899**
Total liabilities, reserves and fund balances	**42,529**	**47,095**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectability

c/ Represents $14,630,810 from Cyprus and $6,500,000 from Greece

d/ Represents adjustments of 1,876,432 net to 1996 closing entries and other adjustments of $13,762 to prior periods' unliquidated obligations

e/ Under the terms of General Assembly resolution 54/270 of 15 June 2000, the total assessment to Member States was reduced by $374,000 representing the unencumbered balance for the period from 1July 1998 to 30 June 1999

f/ For the period from 27 March 1964 to 15 June 1993, obligations recorded in the UNFICYP account are limited to availability of funds in the special account through voluntary contributions. From the inception of the mission to 30 June 2000, the cumulative unrecorded obligations totalled $163,703,059. The comparable figure as at 30 June 1999 was $176,596,523.

g/ Includes voluntary contributions receivable from Austria ($2,707,500), Denmark ($2,059,209), the Netherlands ($125,000) and Sweden ($1,522,796) for the period prior to 15 June 1993, which will be offset against government claims for reimbursement of costs in respect of the Force in Cyprus. In addition, there are outstanding current period pledges from Cyprus ($7,925,023) and Greece ($270,834)

h/ Includes $1,311,460 representing claims from Member States pending settlement, which have been transferred from prior periods unliquidated obligations to accounts payable

i/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 4.1

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military contingents	20,981	14,964	6,001	20,965
Other requirements pertaining to military personnel				
Contingent-owned equipment	1,289	119	1,170	1,289
Death and disability compensation	200	121	79	200
Sub-total, military personnel	**22,470**	**15,204**	**7,250**	**22,454**
Civilian personnel				
Civilian police	239	210	8	218
International and local staff	9,677	9,399	197	9,596
Sub-total, civilian personnel	**9,916**	**9,609**	**205**	**9,814**
Operational requirements				
Premises/accommodation	1,742	1,126	540	1,666
Infrastructure repairs	190	53	102	155
Transport operations	1,864	1,025	818	1,843
Air operations	1,275	764	506	1,270
Communications	956	495	416	911
Other equipment	957	472	410	882
Supplies and services	1,698	1,211	395	1,606
Air and surface freight				
Commercial freight and cartage	37	13	14	27
Sub-total, operational requirements	**8,719**	**5,159**	**3,201**	**8,360**
Other programmes				
Public information programmes	5	-	1	1
Training programmes	67	36	7	43
Sub-total, other programmes	**72**	**36**	**8**	**44**
United Nations Logistics Base at Brindisi	445	445	-	445
Support account for peacekeeping operations	2,271	2,271	-	2,271
Staff assessment	1,738	1,719	-	1,719
Total	**45,631**	**34,443**	**10,664**	**45,107**

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	1,107	70	2	1,175	1,020	85	70	1,175
Albania	68	136	132	72	-	-	72	72
Algeria	2,116	4,096	4,166	2,046	-	-	2,046	2,046
Andorra	449	910	882	477	-	-	477	477
Angola	212	227	6	433	-	206	227	433
Antigua and Barbuda	537	47	-	584	489	48	47	584
Argentina	60,958	48,413	38,690	70,681	-	22,268	48,413	70,681
Armenia	248	385	493	140	-	-	140	140
Australia	-	337,437	329,598	7,839	-	-	7,839	7,839
Austria	94,939	214,297	304,257	4,979	3,861	1,118	-	4,979
Azerbaijan	495	752	988	259	-	-	259	259
Bahamas	20	684	689	15	-	-	15	15
Bahrain	235	776	793	218	-	-	218	218
Bangladesh	-	227	224	3	-	-	3	3
Barbados	1,039	364	188	1,215	483	368	364	1,215
Belarus	306,918	3,163	104	309,977	300,516	6,298	3,163	309,977
Belgium	-	251,171	245,337	5,834	-	-	5,834	5,834
Belize	617	22	627	12	-	-	12	12
Benin	22	47	-	69	-	22	47	69
Bhutan	11	22	21	12	-	-	12	12
Bolivia	158	318	386	90	-	-	90	90
Bosnia and Herzegovina	3,305	226	2,760	771	311	234	226	771
Botswana	-	227	224	3	-	-	3	3
Brazil	259,986	66,940	1,258	325,668	190,113	68,615	66,940	325,668
Brunei Darussalam	1,005	910	888	1,027	-	117	910	1,027
Bulgaria	2,717	684	2,745	656	-	-	656	656
Burkina Faso	1,042	47	936	153	58	48	47	153
Burundi	1,006	22	-	1,028	980	26	22	1,028
Cambodia	1,004	44	1,004	44	-	-	44	44
Cameroon	2,135	592	12	2,715	1,507	616	592	2,715
Canada	1,263	624,343	611,460	14,146	-	-	14,146	14,146
Cape Verde	1,017	47	-	1,064	980	37	47	1,064
Central African Republic	1,031	22	-	1,053	994	37	22	1,053
Chad	11	22	-	33	-	11	22	33
Chile	19,234	6,076	22,069	3,241	-	-	3,241	3,241

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	32	271,660	265,002	6,690	3	-	6,687	6,690
Colombia	-	4,962	4,846	116	-	-	116	116
Comoros	1,006	22	-	1,028	980	26	22	1,028
Congo	1,779	136	2	1,913	1,633	144	136	1,913
Costa Rica	629	730	1,073	286	-	-	286	286
Cote d'Ivoire	1,455	410	9	1,856	966	480	410	1,856
Croatia	23,851	1,503	25,336	18	-	-	18	18
Cuba	582	1,138	1,680	40	-	-	40	40
Cyprus	-	1,548	740	808	-	-	808	808
Czech Republic	79	25,947	25,544	482	-	-	482	482
Democratic People's Republic of Korea	11,267	775	21	12,021	10,077	1,169	775	12,021
Democratic Republic of the Congo	2,494	318	6	2,806	2,142	346	318	2,806
Denmark	-	157,394	153,737	3,657	-	-	3,657	3,657
Djibouti	1,006	22	-	1,028	980	26	22	1,028
Dominica	869	22	645	246	206	18	22	246
Dominican Republic	338	684	665	357	-	-	357	357
Ecuador	963	910	17	1,856	-	946	910	1,856
Egypt	-	2,960	2,892	68	-	-	68	68
El Salvador	2,804	548	2,545	807	-	259	548	807
Equatorial Guinea	11	22	32	1	-	-	1	1
Eritrea	150	22	160	12	-	-	12	12
Estonia	338	616	948	6	-	-	6	6
Ethiopia	639	136	139	636	484	83	69	636
Fiji	90	182	268	4	-	-	4	4
Finland	-	123,479	120,606	2,873	-	-	2,873	2,873
France	894,121	1,806,267	2,658,673	41,715	-	-	41,715	41,715
Gabon	3,770	684	15	4,439	3,003	752	684	4,439
Gambia	1,006	22	-	1,028	980	26	22	1,028
Georgia	32,999	592	33	33,558	31,134	1,832	592	33,558
Germany	-	2,238,002	2,185,506	52,496	-	-	52,496	52,496
Ghana	188	318	499	7	-	-	7	7
Greece	77,656	77,894	148,192	7,358	-	-	7,358	7,358
Grenada	921	22	-	943	895	26	22	943
Guatemala	5,225	818	1,335	4,708	3,038	852	818	4,708

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	1,082	70	2	1,150	1,006	74	70	1,150
Guinea-Bissau	1,006	22	-	1,028	980	26	22	1,028
Guyana	1,004	44	1,046	2	-	-	2	2
Haiti	646	47	-	693	598	48	47	693
Honduras	1,869	136	2,002	3	-	-	3	3
Hungary	-	5,464	5,338	126	-	-	126	126
Iceland	-	7,284	3,780	3,504	-	-	3,504	3,504
India	12	13,612	13,312	312	-	-	312	312
Indonesia	22,697	8,467	4,422	26,742	10,112	8,163	8,467	26,742
Iran (Islamic Republic of)	4,347	8,058	8,581	3,824	-	-	3,824	3,824
Iraq	31,893	1,752	56	33,589	28,742	3,095	1,752	33,589
Ireland	-	50,986	49,803	1,183	-	-	1,183	1,183
Israel	15,393	15,818	30,832	379	-	-	379	379
Italy	-	1,236,961	1,208,225	28,736	-	-	28,736	28,736
Jamaica	440	272	444	268	-	-	268	268
Japan	1,124,194	4,615,644	4,649,235	1,090,603	-	-	1,090,603	1,090,603
Jordan	344	272	130	486	-	214	272	486
Kazakhstan	54,038	2,595	5,197	51,436	44,393	4,448	2,595	51,436
Kenya	1,053	318	6	1,365	723	324	318	1,365
Kiribati	-	11	(6)	17	-	-	17	17
Kuwait	3,622	5,963	9,464	121	-	-	121	121
Kyrgyzstan	8,661	318	8,978	1	-	-	1	1
Lao People's Democratic Republic	501	22	94	429	381	26	22	429
Latvia	-	935	931	4	-	-	4	4
Lebanon	1,091	730	14	1,807	349	728	730	1,807
Lesotho	537	47	-	584	489	48	47	584
Liberia	2,087	92	2	2,177	1,985	100	92	2,177
Libyan Arab Jamahiriya	41,390	5,827	123	47,094	34,516	6,751	5,827	47,094
Liechtenstein	241	1,365	1,572	34	-	-	34	34
Lithuania	1,577	843	28	2,392	-	1,549	843	2,392
Luxembourg	7,648	15,478	15,115	8,011	-	-	8,011	8,011
Madagascar	1,175	70	2	1,243	1,099	74	70	1,243
Malawi	48	47	-	95	-	48	47	95
Malaysia	-	8,262	8,062	200	-	-	200	200

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Maldives	1,006	22	1,006	22	-	-	22	22
Mali	1,069	47	1,115	1	-	-	1	1
Malta	3	638	626	15	-	-	15	15
Marshall Islands	1,192	44	1,234	2	-	-	2	2
Mauritania	1,006	22	-	1,028	980	26	22	1,028
Mauritius	202	410	601	11	-	-	11	11
Mexico	22,251	44,953	43,332	23,872	-	-	23,872	23,872
Micronesia (Federated States of)	22	44	22	44	-	-	44	44
Monaco	500	910	1,387	23	-	-	23	23
Mongolia	1,647	92	1,691	48	-	-	48	48
Morocco	1,098	1,868	1,824	1,142	-	-	1,142	1,142
Mozambique	417	22	438	1	-	-	1	1
Myanmar	90	183	178	95	-	-	95	95
Namibia	91	160	81	170	11	79	80	170
Nauru	-	11	10	1	-	-	1	1
Nepal	41	92	85	48	-	-	48	48
Netherlands	-	371,351	362,726	8,625	-	-	8,625	8,625
New Zealand	-	50,303	49,139	1,164	-	-	1,164	1,164
Nicaragua	2,063	44	1,578	529	409	76	44	529
Niger	1,042	47	-	1,089	994	48	47	1,089
Nigeria	900	1,638	790	1,748	-	110	1,638	1,748
Norway	21	138,843	135,582	3,282	-	-	3,282	3,282
Oman	1,339	2,322	1,203	2,458	-	136	2,322	2,458
Pakistan	1,325	2,684	3,948	61	-	-	61	61
Palau	150	22	122	50	2	26	22	50
Panama	1,624	592	305	1,911	659	660	592	1,911
Papua New Guinea	362	160	237	285	-	125	160	285
Paraguay	316	638	620	334	-	-	334	334
Peru	17,985	4,416	78	22,323	13,801	4,106	4,416	22,323
Philippines	1,665	3,664	67	5,262	-	1,598	3,664	5,262
Poland	19,988	9,174	28,983	179	-	-	179	179
Portugal	46,922	96,508	1,539	141,891	-	45,383	96,508	141,891
Qatar	4,343	1,500	716	5,127	2,105	1,522	1,500	5,127
Republic of Korea	22,330	45,523	43,893	23,960	-	-	23,960	23,960

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Republic of Moldova	401	637	26	1,012	-	375	637	1,012
Romania	15,669	2,800	17,138	1,331	-	-	1,331	1,331
Russian Federation	203,263	354,015	556,109	1,169	4	-	1,165	1,169
Rwanda	1,031	22	11	1,042	983	37	22	1,042
Saint Kitts and Nevis	26	22	-	48	-	26	22	48
Saint Lucia	726	22	-	748	700	26	22	748
Saint Vincent and the Grenadines	1,006	22	-	1,028	980	26	22	1,028
Samoa	337	22	11	348	300	26	22	348
San Marino	-	455	218	237	-	-	237	237
Sao Tome and Principe	1,006	22	-	1,028	980	26	22	1,028
Saudi Arabia	26,771	25,743	39,177	13,337	-	-	13,337	13,337
Senegal	1,188	136	4	1,320	1,044	140	136	1,320
Seychelles	957	47	-	1,004	909	48	47	1,004
Sierra Leone	1,006	22	-	1,028	980	26	22	1,028
Singapore	-	8,080	7,885	195	-	-	195	195
Slovakia	5,382	1,685	7,040	27	-	-	27	27
Slovenia	3,150	2,778	2,845	3,083	-	305	2,778	3,083
Solomon Islands	11	22	-	33	-	11	22	33
Somalia	1,006	22	-	1,028	980	26	22	1,028
South Africa	-	83,307	81,377	1,930	-	-	1,930	1,930
Spain	(162)	589,516	575,662	13,692	-	-	13,692	13,692
Sri Lanka	270	548	806	12	-	-	12	12
Sudan	1,273	160	4	1,429	1,083	186	160	1,429
Suriname	396	92	2	486	298	96	92	486
Swaziland	861	92	905	48	-	-	48	48
Sweden	-	246,164	240,535	5,629	-	-	5,629	5,629
Syrian Arab Republic	1,441	2,914	53	4,302	-	1,388	2,914	4,302
Tajikistan	6,595	204	5	6,794	6,280	310	204	6,794
Thailand	-	7,671	7,486	185	-	-	185	185
The former Yugoslav Republic of Macedonia	2,754	182	1,491	1,445	1,053	210	182	1,445
Togo	1,031	22	15	1,038	979	37	22	1,038
Tonga	-	11	(6)	17	-	-	17	17
Trinidad and Tobago	-	753	-	753	-	-	753	753
Tunisia	4,812	1,274	660	5,426	2,864	1,288	1,274	5,426

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	20,122	20,029	372	39,779	-	19,750	20,029	39,779
Turkmenistan	9,064	318	10	9,372	8,507	547	318	9,372
Uganda	393	92	2	483	295	96	92	483
Ukraine	1,469,788	11,198	1,160	1,479,826	1,403,851	64,777	11,198	1,479,826
United Arab Emirates	4,007	8,102	7,871	4,238	-	-	4,238	4,238
United Kingdom of Great Britain and Northern Ireland	-	1,405,533	1,373,144	32,389	-	-	32,389	32,389
United Republic of Tanzania	85	70	2	153	-	83	70	153
United States of America	12,283,756	7,429,222	5,939,074	13,773,904	1,340	6,343,341	7,429,222	13,773,904
Uruguay	2,216	2,186	1,175	3,227	-	1,041	2,186	3,227
Uzbekistan	2,676	1,411	4,087	-	-	-	-	-
Vanuatu	1,006	22	-	1,028	980	26	22	1,028
Venezuela	15,841	7,648	19,687	3,802	-	-	3,802	3,802
Viet Nam	923	318	7	1,234	524	392	318	1,234
Yemen	1,332	227	6	1,553	1,096	230	227	1,553
Yugoslavia	26,207	1,366	40	27,533	23,961	2,206	1,366	27,533
Zambia	59	47	81	25	-	-	25	25
Zimbabwe	765	204	4	965	553	208	204	965
TOTAL	17,433,227	23,288,787	22,770,233	17,951,780	2,163,691	6,624,060	9,164,029	17,951,780

Statement V

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998 30 June 1999*
Income		
Assessed contributions b/	35,351	35 400
Interest income	1,689	1,742
Other/miscellaneous income	405	196
Total income	**37,445**	**37,338**
Expenditure (schedule 5.1)		
Total expenditure	**35,026**	**33,662**
Excess (shortfall) of income over expenditure	**2,419**	**3,676**
Prior period adjustments c/	(53)	(1,154)
Net excess (shortfall) of income over expenditure	**2,366**	**2,522**
Savings on or cancellation of prior period obligations	784	6,783
Credits returned to Member States d/	(5,760)	(6,685)
Reserves and fund balances, beginning of period	63,353	60,733
Reserves and fund balances, end of period	**60,743**	**63,353**

Statement V (concluded)

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits e/	18,635	32,800
Short-term Investment f/	5,000	-
Assessed contributions receivable from Member States (schedule 5.2) b/	15,065	14,742
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	35,987	35,987
Accounts receivable from Member States	222	359 h/
Other accounts receivable	369	611 h/
Deferred charges	96	486
Inter-office transactions pending processing	2	2
Total assets	**75,376**	**84,987**
Liabilities		
Contributions or payments received in advance	-	15
Unliquidated obligations - current period	8,024	13,317
Unliquidated obligations - prior periods	236	1,968
Unliquidated obligations - future period	-	331
Accounts payable to Member States	4,666	3,892
Other accounts payable	451	347 h/
Inter-fund balances payable	1,012	1,501
Deferred credits	240	263 h/
Inter-office transactions pending processing	4	-
Total liabilities	**14,633**	**21,634**
Reserves and fund balances		
Authorized retained surplus g/	39,987	44,009
Cumulative surplus	20,756	19,344
Total reserves and fund balances	**60,743**	**63,353**
Total liabilities, reserves and fund balances	**75,376**	**84,987**

a/ See note 2 (a).

b/ Includes unpaid assessed contribution irrespective of collectability

c/ Represents prior period adjustment to interfund account amounting to $50,000 and a miscellaneous adjustment of $3,435

d/ Under the terms of General Assembly resolution 54/266 of 15 June 2000 the total assessment to Member States was reduced by $1,737,600 representing the unencumbered balance for the period from 1 July 1998 to 30 June 1999, and further reduced by $4,022,132 representing a return of the net surplus balance held in the authorized retained surplus account

e/ Includes $332,841 equivalent of non-convertible Syrian Pounds.

f/ Market Value of Short-term investments at 30 June 2000 remains unchanged at $5,000,000

g/ See note 6

h/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 5.1

United Nations Disengagement Observer Force (UNDOF)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military contingents	18,078	13,624	4,453	18,077
Other requirements pertaining to military personnel				
Contingent-owned equipment	131	-	131	131
Death and disability compensation	1,202	1,198	4	1,202
Sub-total, military personnel	**19,411**	**14,822**	**4,588**	**19,410**
Civilian personnel				
International and local staff	5,009	4,695	234	4,929
Sub-total, civilian personnel	**5,009**	**4,695**	**234**	**4,929**
Operational requirements				
Premises/accommodation	1,241	631	609	1,240
Transport operations	3,605	2,120	1,485	3,605
Communications	636	159	477	636
Other equipment	1,182	662	288	950
Supplies and services	1,334	1,011	323	1,334
Air and surface freight				
Commercial freight and cartage	112	92	20	112
Sub-total, operational requirements	**8,110**	**4,675**	**3,202**	**7,877**
United Nations Logistics Base at Brindisi	345	345	-	345
Support account for peacekeeping operations	1,759	1,759	-	1,759
Staff assessment	717	706	-	706
Total	**35,351**	**27,002**	**8,024**	**35,026**

Schedule 5.2

UNITED NATIONS EMERGENCY FORCE 1973 AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	2,727	104	2,787	44	-	-	44	44
Albania	98	208	218	88	-	-	88	88
Algeria	2,613	6,232	6,351	2,494	-	-	2,494	2,494
Andorra	518	1,386	1,320	584	-	-	584	584
Angola	136	343	55	424	-	52	372	424
Antigua and Barbuda	499	68	12	555	414	67	74	555
Argentina	75,248	73,633	62,497	86,384	-	6,862	79,522	86,384
Armenia	343	588	768	163	-	-	163	163
Australia	-	513,210	513,210	-	-	-	-	-
Austria	41,169	325,928	367,097	-	-	-	-	-
Azerbaijan	709	1,143	1,562	290	-	-	290	290
Bahamas	-	1,038	1,038	-	-	-	-	-
Bahrain	766	1,178	1,403	541	-	-	541	541
Bangladesh	-	343	343	-	-	-	-	-
Barbados	975	554	367	1,162	12	550	600	1,162
Belarus	545,332	4,812	850	549,294	535,075	8,935	5,284	549,294
Belgium	-	382,009	382,009	-	-	-	-	-
Belize	549	36	570	15	-	-	15	15
Benin	172	68	161	79	-	5	74	79
Bhutan	8	36	29	15	4	8	3	15
Bolivia	13,009	484	1,880	11,613	10,568	521	524	11,613
Bosnia and Herzegovina	5,878	344	4,903	1,319	774	173	372	1,319
Botswana	-	343	343	-	-	-	-	-
Brazil	335,455	101,811	16,578	420,688	207,655	102,768	110,265	420,688
Brunei Darussalam	1,418	1,386	1,610	1,194	-	-	1,194	1,194
Bulgaria	3,231	1,039	3,635	635	-	-	635	635
Burkina Faso	2,058	68	1,889	237	96	67	74	237
Burundi	14,994	36	6	15,024	14,949	36	39	15,024
Cambodia	7,466	68	7,233	301	273	-	28	301
Cameroon	-	900	900	-	-	-	-	-
Canada	-	949,569	949,569	-	-	-	-	-
Cape Verde	2,974	68	11	3,031	2,908	49	74	3,031
Central African Republic	27,288	36	7	27,317	27,224	54	39	27,317
Chad	9	36	6	39	-	-	39	39

Schedule 5.2

UNITED NATIONS EMERGENCY FORCE 1973 AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Chile	12,535	9,242	17,796	3,981	-	-	3,981	3,981
China	-	413,172	413,172	-	-	-	-	-
Colombia	6,791	7,546	14,337	-	-	-	-	-
Comoros	11,593	36	6	11,623	11,548	36	39	11,623
Congo	26,185	208	34	26,359	25,925	208	226	26,359
Costa Rica	446	1,106	1,552	-	-	-	-	-
Cote d'Ivoire	1,761	624	106	2,279	864	739	676	2,279
Croatia	40,434	2,286	42,720	-	-	-	-	-
Cuba	991	1,730	2,037	684	-	-	684	684
Cyprus	-	2,354	1,363	991	-	-	991	991
Czech Republic	-	39,464	39,464	-	-	-	-	-
Democratic People's Republic of Korea	17,953	1,177	200	18,930	15,860	1,784	1,286	18,930
Democratic Republic of the Congo	2,149	484	80	2,553	1,508	521	524	2,553
Denmark	-	239,381	239,381	-	-	-	-	-
Djibouti	2,785	36	6	2,815	2,740	36	39	2,815
Dominica	1,142	36	1,156	22	-	-	22	22
Dominican Republic	419	1,038	171	1,286	-	161	1,125	1,286
Ecuador	1,193	1,386	228	2,351	-	850	1,501	2,351
Egypt	7	4,500	4,507	-	-	-	-	-
El Salvador	16,691	834	6,497	11,028	9,301	824	903	11,028
Equatorial Guinea	21,376	36	21,412	-	-	-	-	-
Eritrea	42	36	63	15	-	-	15	15
Estonia	428	936	1,364	-	-	-	-	-
Ethiopia	784	206	242	748	402	226	120	748
Fiji	139	279	418	-	-	-	-	-
Finland	-	187,802	187,802	-	-	-	-	-
France	1,111,005	2,747,171	3,858,176	-	-	-	-	-
Gabon	4,393	1,038	173	5,258	2,982	1,151	1,125	5,258
Gambia	3,730	36	3,766	-	-	-	-	-
Georgia	55,868	900	178	56,590	52,716	2,865	1,009	56,590
Germany	-	3,403,804	3,403,804	-	-	-	-	-
Ghana	136	484	620	-	-	-	-	-

Schedule 5.2

UNITED NATIONS EMERGENCY FORCE 1973 AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Greece	-	118,471	118,471	-	-	-	-	-
Grenada	9	36	45	-	-	-	-	-
Guatemala	21,029	1,246	5,333	16,942	14,317	1,276	1,349	16,942
Guinea	2,499	104	16	2,587	2,372	103	112	2,587
Guinea-Bissau	2,632	36	6	2,662	2,587	36	39	2,662
Guyana	935	68	1,003	-	-	-	-	-
Haiti	2,285	68	12	2,341	2,200	67	74	2,341
Honduras	1,503	208	1,711	-	-	-	-	-
Hungary	-	8,308	8,308	-	-	-	-	-
Iceland	-	11,076	8,066	3,010	-	-	3,010	3,010
India	1,729	20,700	22,429	-	-	-	-	-
Indonesia	23,069	12,879	35,948	-	-	-	-	-
Iran (Islamic Republic of)	794,966	12,255	2,083	805,138	774,105	17,668	13,365	805,138
Iraq	224,120	2,665	466	226,319	218,628	4,768	2,923	226,319
Ireland	-	77,545	77,545	-	-	-	-	-
Israel	20,605	24,060	34,445	10,220	-	-	10,220	10,220
Italy	-	1,881,308	1,881,308	-	-	-	-	-
Jamaica	528	414	642	300	-	-	300	300
Japan	455,991	7,019,986	6,824,853	651,124	-	-	651,124	651,124
Jordan	190	414	297	307	-	-	307	307
Kazakhstan	81,710	3,947	85,657	-	-	-	-	-
Kenya	830	484	(325)	1,639	634	481	524	1,639
Kiribati	-	18	(5)	23	-	-	23	23
Kuwait	3,107	9,071	12,178	-	-	-	-	-
Kyrgyzstan	16,324	484	16,808	-	-	-	-	-
Lao People's Democratic Republic	401	36	6	431	356	36	39	431
Latvia	-	1,419	1,419	-	-	-	-	-
Lebanon	3,635	1,106	181	4,560	2,262	1,100	1,198	4,560
Lesotho	656	68	12	712	571	67	74	712
Liberia	23,318	140	22	23,436	23,145	139	152	23,436
Libyan Arab Jamahiriya	334,321	8,863	1,461	341,723	321,913	10,187	9,623	341,723
Liechtenstein	-	2,078	2,078	-	-	-	-	-
Lithuania	1,960	1,281	608	2,633	-	1,225	1,408	2,633

UNITED NATIONS EMERGENCY FORCE 1973 AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Luxembourg	10,377	23,539	28,494	5,422	-	-	5,422	5,422
Madagascar	804	104	16	892	677	103	112	892
Malawi	30	68	70	28	-	-	28	28
Malaysia	-	12,567	12,567	-	-	-	-	-
Maldives	596	36	610	22	-	-	22	22
Mali	4,589	68	4,657	-	-	-	-	-
Malta	-	966	966	-	-	-	-	-
Marshall Islands	1,510	68	1,578	-	-	-	-	-
Mauritania	18,047	36	6	18,077	18,002	36	39	18,077
Mauritius	386	624	1,010	-	-	-	-	-
Mexico	26,708	68,368	78,550	16,526	-	-	16,526	16,526
Micronesia (Federated States of)	53	68	80	41	-	-	41	41
Monaco	3	1,386	1,389	-	-	-	-	-
Mongolia	11,898	140	11,978	60	-	-	60	60
Morocco	128	2,840	2,968	-	-	-	-	-
Mozambique	497	36	533	-	-	-	-	-
Myanmar	138	276	351	63	-	-	63	63
Namibia	70	240	157	153	-	-	153	153
Nauru	-	18	18	-	-	-	-	-
Nepal	70	138	139	69	-	-	69	69
Netherlands	-	564,791	564,791	-	-	-	-	-
New Zealand	-	76,506	76,506	-	-	-	-	-
Nicaragua	2,355	68	1,542	881	698	109	74	881
Niger	5,710	68	12	5,766	5,625	67	74	5,766
Nigeria	1,176	2,493	1,586	2,083	-	-	2,083	2,083
Norway	-	211,167	211,167	-	-	-	-	-
Oman	1,734	3,530	2,336	2,928	-	-	2,928	2,928
Pakistan	1,817	4,086	5,903	-	-	-	-	-
Palau	226	36	181	81	6	36	39	81
Panama	4,975	900	618	5,257	3,267	1,015	975	5,257
Papua New Guinea	445	240	398	287	-	27	260	287
Paraguay	388	966	948	406	-	-	406	406
Peru	79,628	6,716	1,082	85,262	71,870	6,130	7,262	85,262

Schedule 5.2

UNITED NATIONS EMERGENCY FORCE 1973 AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Philippines	644	5,573	902	5,315	-	-	5,315	5,315
Poland	11,100	13,952	25,052	-	-	-	-	-
Portugal	56,429	146,781	24,250	178,960	-	20,188	158,772	178,960
Qatar	3,846	2,284	1,511	4,619	-	2,145	2,474	4,619
Republic of Korea	27,069	69,237	66,936	29,370	-	-	29,370	29,370
Republic of Moldova	560	970	177	1,353	-	280	1,073	1,353
Romania	11,927	4,259	16,186	-	-	-	-	-
Russian Federation	272,384	538,426	810,810	-	-	-	-	-
Rwanda	2,441	36	25	2,452	2,377	54	21	2,452
Saint Kitts and Nevis	35	36	40	31	-	3	28	31
Saint Lucia	1,077	36	3	1,110	1,035	36	39	1,110
Saint Vincent and the Grenadines	2,963	36	6	2,993	2,918	36	39	2,993
Samoa	254	36	24	266	191	36	39	266
San Marino	975	694	459	1,210	-	458	752	1,210
Sao Tome and Principe	6,124	36	6	6,154	6,079	36	39	6,154
Saudi Arabia	31,363	39,153	66,153	4,363	-	-	4,363	4,363
Senegal	2,436	206	33	2,609	2,177	209	223	2,609
Seychelles	1,860	68	12	1,916	1,775	67	74	1,916
Sierra Leone	18,383	36	18,404	15	-	-	15	15
Singapore	463	12,290	12,753	-	-	-	-	-
Slovakia	-	2,562	2,562	-	-	-	-	-
Slovenia	2,850	4,224	2,794	4,280	-	-	4,280	4,280
Solomon Islands	10	36	6	40	-	1	39	40
Somalia	3,653	36	6	3,683	3,608	36	39	3,683
South Africa	4	126,702	126,706	-	-	-	-	-
Spain	-	896,603	896,603	-	-	-	-	-
Sri Lanka	355	834	1,189	-	-	-	-	-
Sudan	2,172	240	40	2,372	1,833	279	260	2,372
Suriname	174	138	22	290	5	136	149	290
Swaziland	1,367	140	1,447	60	-	-	60	60
Sweden	17	374,393	374,410	-	-	-	-	-
Syrian Arab Republic	72,296	4,430	716	76,010	66,893	4,318	4,799	76,010
Tajikistan	12,873	312	53	13,132	12,328	464	340	13,132

Schedule 5.2

UNITED NATIONS EMERGENCY FORCE 1973 AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Thailand	-	11,667	11,667	-	-	-	-	-
The former Yugoslav Republic of Macedonia	4,009	279	2,209	2,079	1,461	316	302	2,079
Togo	2,441	36	7	2,470	2,377	54	39	2,470
Tonga	-	18	(6)	24	-	-	24	24
Trinidad and Tobago	-	1,142	318	824	-	-	824	824
Tunisia	5,047	1,940	1,285	5,702	1,675	1,926	2,101	5,702
Turkey	-	30,462	17,632	12,830	-	-	12,830	12,830
Turkmenistan	1,091	484	85	1,490	128	832	530	1,490
Uganda	451	138	531	58	-	-	58	58
Ukraine	3,138,142	17,032	3,471	3,151,703	3,029,229	103,705	18,769	3,151,703
United Arab Emirates	9,793	12,324	16,925	5,192	-	-	5,192	5,192
United Kingdom of Great Britain and Northern Ireland	177,774	2,137,692	2,315,466	-	-	-	-	-
United Republic of Tanzania	97	104	33	168	-	56	112	168
United States of America	6,081,790	10,719,650	8,914,570	7,886,870	-	-	7,886,870	7,886,870
Uruguay	4,332	3,324	540	7,116	178	3,338	3,600	7,116
Uzbekistan	3,341	2,146	5,487	-	-	-	-	-
Vanuatu	2,785	36	6	2,815	2,740	36	39	2,815
Venezuela	18,962	11,631	25,980	4,613	-	-	4,613	4,613
Viet Nam	12,368	484	395	12,457	11,333	600	524	12,457
Yemen	15,824	343	55	16,112	15,397	343	372	16,112
Yugoslavia	95,096	2,077	358	96,815	91,167	3,375	2,273	96,815
Zambia	24	68	64	28	-	-	28	28
Zimbabwe	965	308	50	1,223	582	308	333	1,223
TOTAL	14,741,766	34,840,648	34,517,765	15,064,649	5,644,520	317,896	9,102,233	15,064,649

Statement VI

United Nations Interim Force in Lebanon (UNIFIL) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Assessed contributions b/	148,905	142,984
Voluntary contributions c/	135	-
Funding from reserves and fund balance	-	58
Interest income	6,388	4,942
Other/miscellaneous income	186	217
Total income	**155,614**	**148,201**
Expenditure (schedule 6.1)		
Total expenditure d/	**149,611**	**134,655**
Excess (shortfall) of income over expenditure	**6,003**	**13,546**
Prior period adjustments	-	(1,211)
Net excess (shortfall) of income over expenditure	**6,003**	**12,335**
Savings on or cancellation of prior period obligations	4,455	13,615
Credits returned to Member States e/	(8,329)	-
Transfers from reserves and fund balance	-	(58)
Reserves and fund balances, beginning of period	146,636	120,744
Reserves and fund balances, end of period	**148,765**	**146,636**

United Nations Interim Force in Lebanon (UNIFIL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	55,624	99,812
Short-term investments f/	29,913	-
Assessed contributions receivable from Member States (schedule 6.2) b/	111,626	108,610
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	19,565	19,565
Accounts receivable from Member States	1,175	1,285
Other accounts receivable	1,270	1,547
Deferred charges	243	660
Inter-office transactions pending processing	19	-
Total assets	**219,435**	**231,479**
Liabilities		
Unliquidated obligations - current period	43,178	52,136
Unliquidated obligations - prior periods	8,106	12,192
Unliquidated obligations - future period	-	211
Accounts payable to Member States g/	5,179	3,034
Other accounts payable	2,497	3,405
Voluntary contribution held in suspense h/	11,178	11,178
Inter-fund balances payable	321	2,450
Deferred credits	189	218
Inter-office transactions pending processing	22	19
Total liabilities	**70,670**	**84,843**
Reserves and fund balances		
Authorized retained surplus i/	82,878	82,878
Cumulative surplus	65,887	63,758
Total reserves and fund balances	**148,765**	**146,636**
Total liabilities, reserves and fund balances	**219,435**	**231,479**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectability

c/ Represents voluntary contribution in kind of $135,000 from Lebanon for which budgetary provisions have been made for rental of premises

d/ The Advisory Committee on Administrative and Budgetary Questions, in its letter of 26 May 2000, concurred with the request of the Controller to enter into additional commitments in an amount not exceeding $12,000,000 to meet the most immediate requirements related to the provisional expansion of UNIFIL

e/ Under the terms of General Assembly resolution 54/267 of 15 June 2000, the total assessment to Member States was reduced by $8,329,300 representing the unencumbered balance for the period from 1 July 1998 to 30 June 1999

f/ Market value of short-term investments at 30 June 2000 remains unchanged at $29,912,526

g/ Includes $158,635 representing claims from Member States pending settlement, which have been transferred from prior periods unliquidated obligations to accounts payable

h/ Received from Cyprus, Kuwait, Luxembourg, Oman, Seychelles and Switzerland

i/ See note 7

The accompanying notes are an integral part of the financial statements

Schedule 6.1

United Nations Interim Force in Lebanon (UNIFIL)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military contingents	79,725	57,995	20,099	78,094
Other requirements pertaining to military personnel				
Contingent-owned equipment	741	24	717	741
Death and disability compensation	1,043	-	1,043	1,043
Sub-total, military personnel	**81,509**	**58,019**	**21,859**	**79,878**
Civilian personnel				
International and local staff	25,105	21,024	492	21,516
Sub-total, civilian personnel	**25,105**	**21,024**	**492**	**21,516**
Operational requirements				
Premises/accommodation	5,279	1,296	3,579	4,875
Transport operations	17,695	8,146	9,297	17,443
Air operations	1,642	705	873	1,578
Communications	2,255	805	1,331	2,136
Other equipment	3,434	1,112	2,145	3,257
Supplies and services	4,668	2,655	1,701	4,356
Air and surface freight	6,263			
Transport of contingent-owned equipment	-	224	1,619	1,843
Commercial freight and cartage	-	111	276	387
Sub-total, operational requirements	**41,236**	**15,054**	**20,821**	**35,875**
Other programmes				
Training programmes	62	10	6	16
Sub-total, other programmes	**62**	**10**	**6**	**16**
United Nations Logistics Base at Brindisi	1,453	1,453	-	1,453
Support account for peacekeeping operations	7,408	7,408	-	7,408
Staff assessment	4,029	3,330	-	3,330
Voluntary contributions in kind (budgeted)	135	135	-	135
Total	**160,937**	**106,433**	**43,178**	**149,611**

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Afghanistan	11,245	435	11,529	151	-	-	151	151
Albania	8,548	869	9,102	315	-	-	315	315
Algeria	73,742	26,075	91,119	8,698	-	-	8,698	8,698
Andorra	2,319	5,795	6,020	2,094	-	-	2,094	2,094
Angola	580	1,450	607	1,423	-	-	1,423	1,423
Antigua and Barbuda	2,299	291	16	2,574	2,005	278	291	2,574
Argentina	337,312	308,156	127,277	518,191	-	210,035	308,156	518,191
Armenia	1,276	2,462	3,320	418	-	-	418	418
Australia	606	2,147,750	2,148,356	-	-	-	-	-
Austria	-	1,363,984	779,596	584,388	-	-	584,388	584,388
Azerbaijan	281,163	4,780	285,276	667	-	-	667	667
Bahamas	-	4,347	4,347	-	-	-	-	-
Bahrain	3,931	4,925	2,322	6,535	-	1,718	4,817	6,535
Bangladesh	-	1,450	925	525	-	-	525	525
Barbados	2,479	2,318	1,481	3,316	527	1,822	967	3,316
Belarus	5,363,447	20,135	1,989	5,381,593	5,327,232	34,226	20,135	5,381,593
Belgium	424	1,598,679	1,599,103	-	-	-	-	-
Belize	11,626	144	11,770	-	-	-	-	-
Benin	116	291	17	390	-	99	291	390
Bhutan	58	144	150	52	-	-	52	52
Bolivia	42,165	2,028	5,474	38,719	34,603	2,088	2,028	38,719
Bosnia and Herzegovina	27,717	1,449	22,908	6,258	3,475	1,334	1,449	6,258
Botswana	2	1,450	1,452	-	-	-	-	-
Brazil	1,732,501	426,073	21,124	2,137,450	1,296,204	415,173	426,073	2,137,450
Brunei Darussalam	4,584	5,795	2,742	7,637	-	1,842	5,795	7,637
Bulgaria	278,864	4,346	276,978	6,232	-	1,886	4,346	6,232
Burkina Faso	25,945	291	23,665	2,572	2,003	278	291	2,572
Burundi	27,386	144	8	27,522	27,238	140	144	27,522
Cambodia	54,913	290	54,929	274	-	-	274	274
Cameroon	11,112	3,766	219	14,659	7,136	3,757	3,766	14,659
Canada	10	3,973,865	3,973,875	-	-	-	-	-
Cape Verde	12,507	291	12	12,786	12,286	209	291	12,786
Central African Republic	41,033	144	12	41,165	40,812	209	144	41,165
Chad	58	144	9	193	-	49	144	193
Chile	15,189	38,682	53,871	-	-	-	-	-

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	-	1,729,103	1,729,086	17	-	-	17	17
Colombia	51,767	31,583	54,086	29,264	-	10,857	18,407	29,264
Comoros	27,386	144	8	27,522	27,238	140	144	27,522
Congo	51,953	869	48	52,774	51,072	833	869	52,774
Costa Rica	49,828	4,636	4,305	50,159	40,930	4,593	4,636	50,159
Cote d'Ivoire	8,505	2,608	170	10,943	5,414	2,921	2,608	10,943
Croatia	183,374	9,561	34,868	158,067	135,705	12,801	9,561	158,067
Cuba	118,134	7,243	122,476	2,901	-	-	2,901	2,901
Cyprus	7	9,851	9,858	-	-	-	-	-
Czech Republic	110,328	165,147	176,869	98,606	-	-	98,606	98,606
Democratic People's Republic of Korea	78,707	4,926	403	83,230	71,347	6,957	4,926	83,230
Democratic Republic of the Congo	14,247	2,028	121	16,154	12,038	2,088	2,028	16,154
Denmark	291	1,001,800	1,002,091	-	-	-	-	-
Djibouti	24,153	144	8	24,289	24,005	140	144	24,289
Dominica	5,099	144	5,107	136	-	-	136	136
Dominican Republic	99,395	4,347	3,250	100,492	94,285	1,860	4,347	100,492
Ecuador	3,043	5,795	340	8,498	352	2,351	5,795	8,498
Egypt	8,781	18,834	20,840	6,775	-	-	6,775	6,775
El Salvador	58,835	3,477	17,637	44,675	37,858	3,340	3,477	44,675
Equatorial Guinea	44,620	144	44,764	-	-	-	-	-
Eritrea	1,083	144	1,175	52	-	-	52	52
Estonia	70,819	3,911	74,730	-	-	-	-	-
Ethiopia	2,900	871	971	2,800	1,107	822	871	2,800
Fiji	1,019	1,159	2,178	-	-	-	-	-
Finland	-	785,939	785,939	-	-	-	-	-
France	5,207,343	11,496,656	12,483,749	4,220,250	-	-	4,220,250	4,220,250
Gabon	27,737	4,347	267	31,817	22,879	4,591	4,347	31,817
Gambia	44,620	144	8,852	35,912	35,628	140	144	35,912
Georgia	256,651	3,765	622	259,794	245,315	10,714	3,765	259,794
Germany	9,355,241	14,244,718	15,030,461	8,569,498	-	-	8,569,498	8,569,498
Ghana	-	2,028	112	1,916	-	-	1,916	1,916
Greece	29,537	495,804	525,341	-	-	-	-	-
Grenada	5,099	144	8	5,235	4,951	140	144	5,235
Guatemala	86,700	5,215	20,821	71,094	60,729	5,150	5,215	71,094

Schedule 6.2

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	22,061	435	26	22,470	21,618	417	435	22,470
Guinea-Bissau	10,916	144	8	11,052	10,768	140	144	11,052
Guyana	4,833	290	5,018	105	-	-	105	105
Haiti	6,434	291	16	6,709	6,140	278	291	6,709
Honduras	17,478	869	16,986	1,361	1,361	-	-	1,361
Hungary	30	34,768	34,798	-	-	-	-	-
Iceland	2,633	46,359	48,992	-	-	-	-	-
India	68	86,634	86,702	-	-	-	-	-
Indonesia	259,284	53,894	(4,933)	318,111	206,692	49,672	61,747	318,111
Iran (Islamic Republic of)	3,490,216	51,281	4,011	3,537,486	3,417,193	69,012	51,281	3,537,486
Iraq	695,045	11,154	1,068	705,131	675,614	18,363	11,154	705,131
Ireland	-	324,516	321,508	3,008	-	3,008	-	3,008
Israel	42,854	100,688	143,542	-	-	-	-	-
Italy	43,009	7,873,152	5,067,568	2,848,593	-	-	2,848,593	2,848,593
Jamaica	2,356	1,739	3,081	1,014	-	-	1,014	1,014
Japan	6,951,093	29,378,559	30,403,611	5,926,041	-	-	5,926,041	5,926,041
Jordan	696	1,739	1,712	723	-	-	723	723
Kazakhstan	353,271	16,514	51,105	318,680	275,731	26,435	16,514	318,680
Kenya	5,375	2,028	112	7,291	3,313	1,950	2,028	7,291
Kiribati	-	60	(47)	107	-	-	107	107
Kuwait	20,301	37,956	58,257	-	-	-	-	-
Kyrgyzstan	75,403	2,028	77,431	-	-	-	-	-
Lao People's Democratic Republic	2,417	144	8	2,553	2,269	140	144	2,553
Latvia	-	5,938	3,883	2,055	-	-	2,055	2,055
Lebanon	15,818	4,636	434	20,020	10,931	4,453	4,636	20,020
Lesotho	2,612	291	16	2,887	2,318	278	291	2,887
Liberia	55,922	580	22	56,480	55,342	558	580	56,480
Libyan Arab Jamahiriya	1,023,482	37,088	2,361	1,058,209	980,494	40,627	37,088	1,058,209
Liechtenstein	4	8,692	8,696	-	-	-	-	-
Lithuania	84,412	5,360	542	89,230	74,550	9,320	5,360	89,230
Luxembourg	31,222	98,514	110,105	19,631	-	-	19,631	19,631
Madagascar	20,551	435	1,477	19,509	18,657	417	435	19,509
Malawi	116	291	117	290	-	-	290	290
Malaysia	33	52,589	33,314	19,308	-	-	19,308	19,308

Schedule 6.2

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Maldives	17,576	144	17,584	136	-	-	136	136
Mali	21,775	291	22,066	-	-	-	-	-
Malta	1,303	4,057	5,360	-	-	-	-	-
Marshall Islands	6,119	290	6,409	-	-	-	-	-
Mauritania	44,620	144	8	44,756	44,472	140	144	44,756
Mauritius	3,265	2,608	5,873	-	-	-	-	-
Mexico	113,626	286,127	295,005	104,748	-	-	104,748	104,748
Micronesia (Federated States of)	429	290	445	274	-	-	274	274
Monaco	116	5,795	5,911	-	-	-	-	-
Mongolia	49,076	580	49,449	207	-	-	207	207
Morocco	10,399	11,880	7,587	14,692	-	2,812	11,880	14,692
Mozambique	2,227	144	2,371	-	-	-	-	-
Myanmar	461	1,157	531	1,087	-	-	1,087	1,087
Namibia	1,293	1,015	1,072	1,236	343	893	-	1,236
Nauru	-	60	60	-	-	-	-	-
Nepal	568	580	939	209	-	-	209	209
Netherlands	38,763	2,363,612	2,402,375	-	-	-	-	-
New Zealand	-	320,170	320,170	-	-	-	-	-
Nicaragua	7,707	290	5,990	2,007	1,299	418	290	2,007
Niger	17,153	291	16	17,428	16,859	278	291	17,428
Nigeria	4,637	10,430	889	14,178	-	3,748	10,430	14,178
Norway	63,043	883,729	946,772	-	-	-	-	-
Oman	5,961	14,777	15,594	5,144	-	-	5,144	5,144
Pakistan	15,956	17,094	33,050	-	4,785	2,106	(6,891)	-
Palau	627	144	8	763	479	140	144	763
Panama	50,577	3,766	2,391	51,952	44,151	4,035	3,766	51,952
Papua New Guinea	2,329	1,015	809	2,535	547	973	1,015	2,535
Paraguay	1,623	4,057	4,216	1,464	-	-	1,464	1,464
Peru	359,019	28,106	1,455	385,670	332,518	25,046	28,106	385,670
Philippines	15,050	23,326	16,317	22,059	-	1	22,058	22,059
Poland	15,176	58,382	73,558	-	-	-	-	-
Portugal	235,654	614,273	33,197	816,730	-	202,457	614,273	816,730
Qatar	54,845	9,561	6,106	58,300	39,557	9,182	9,561	58,300
Republic of Korea	115,248	289,748	299,144	105,852	-	-	105,852	105,852

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	198,514	4,054	1,701	200,867	189,531	8,490	2,846	200,867
Romania	52,546	17,817	65,690	4,673	-	-	4,673	4,673
Russian Federation	2,743,893	2,252,925	4,996,794	24	24	-	-	24
Rwanda	10,334	144	72	10,406	10,053	209	144	10,406
Saint Kitts and Nevis	224	144	96	272	-	128	144	272
Saint Lucia	3,072	144	8	3,208	2,924	140	144	3,208
Saint Vincent and the Grenadines	16,252	144	8	16,388	16,104	140	144	16,388
Samoa	1,895	144	68	1,971	1,687	140	144	1,971
San Marino	167	2,897	1,850	1,214	-	-	1,214	1,214
Sao Tome and Principe	25,892	144	(19)	26,055	25,771	140	144	26,055
Saudi Arabia	122,952	163,851	267,129	19,674	-	-	19,674	19,674
Senegal	10,996	871	74	11,793	10,088	834	871	11,793
Seychelles	8,291	291	16	8,566	7,997	278	291	8,566
Sierra Leone	43,012	144	21,219	21,937	21,653	140	144	21,937
Singapore	-	51,430	51,430	-	-	-	-	-
Slovakia	16,760	10,719	27,479	-	-	-	-	-
Slovenia	15,646	17,674	11,278	22,042	-	4,368	17,674	22,042
Solomon Islands	58	144	8	194	-	50	144	194
Somalia	16,432	144	8	16,568	16,284	140	144	16,568
South Africa	136	530,236	530,372	-	-	-	-	-
Spain	998	3,752,225	3,753,223	-	-	-	-	-
Sri Lanka	1,389	3,477	4,866	-	-	-	-	-
Sudan	21,308	1,015	(486)	22,809	20,681	1,113	1,015	22,809
Suriname	1,002	580	33	1,549	414	555	580	1,549
Swaziland	4,004	580	34	4,550	3,412	558	580	4,550
Sweden	488	1,566,804	1,567,292	-	-	-	-	-
Syrian Arab Republic	225,691	18,543	1,018	243,216	207,142	17,531	18,543	243,216
Tajikistan	58,711	1,304	590	59,425	56,312	1,809	1,304	59,425
Thailand	31	48,822	48,853	-	-	-	-	-
The former Yugoslav Republic of Macedonia	18,722	1,159	10,246	9,635	7,223	1,253	1,159	9,635
Togo	8,806	144	12	8,938	8,585	209	144	8,938
Tonga	-	60	(47)	107	-	-	107	107
Trinidad and Tobago	-	4,780	284	4,496	-	-	4,496	4,496
Tunisia	24,322	8,113	452	31,983	16,080	7,790	8,113	31,983

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	55,924	127,490	63,038	120,376	-	-	120,376	120,376
Turkmenistan	77,218	2,028	186	79,060	73,833	3,199	2,028	79,060
Uganda	2,373	580	2,744	209	-	-	209	209
Ukraine	19,957,644	71,262	21,666	20,007,240	19,563,102	372,876	71,262	20,007,240
United Arab Emirates	20,638	51,574	23,508	48,704	-	-	48,704	48,704
United Kingdom of Great Britain and Northern Ireland	-	8,946,042	8,946,042	-	-	-	-	-
United Republic of Tanzania	206	435	30	611	-	176	435	611
United States of America	45,164,305	45,152,516	39,762,335	50,554,486	10,751	12,022,580	38,521,155	50,554,486
Uruguay	19,110	13,909	784	32,235	5,108	13,218	13,909	32,235
Uzbekistan	15,359	8,980	24,339	-	-	-	-	-
Vanuatu	22,960	144	8	23,096	22,812	140	144	23,096
Venezuela	84,076	48,676	116,732	16,020	-	-	16,020	16,020
Viet Nam	67,345	2,028	136	69,237	64,842	2,367	2,028	69,237
Yemen	47,036	1,450	80	48,406	45,566	1,390	1,450	48,406
Yugoslavia	491,189	8,692	7,591	492,290	470,521	13,077	8,692	492,290
Zambia	8,934	291	2,214	7,011	6,878	11	122	7,011
Zimbabwe	4,538	1,304	72	5,770	3,215	1,251	1,304	5,770
TOTAL	108,609,922	146,097,124	143,080,589	111,626,457	34,760,967	13,699,178	63,166,312	111,626,457

Statement VII

United Nations Iraq-Kuwait Observation Mission (UNIKOM) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	1 July 1998- 30 June 1999
Income		
Assessed contributions b/	19 327	18 640
Voluntary contributions c/	34 664	33 504
Interest income	2 939	2 079
Other/miscellaneous income	309	553
Total income	**57,239**	**54,776**
Expenditure (schedule 7.1)		
Total expenditure	**51,005**	**49,961**
Excess (shortfall) of income over expenditure	**6,234**	**4,815**
Prior period adjustments	-	33
Net excess (shortfall) of income over expenditure	**6,234**	**4,848**
Savings on or cancellation of prior period obligations	4 712	7 695
Credits returned to Member States d/	(2 183)	(5 897)
Reserves and fund balances, beginning of period	38 441	31 795
Reserves and fund balances, end of period	**47,204**	**38,441**

Statement VII (concluded)

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	42,322	45,119
Assessed contributions receivable from Member States (schedule 7.2) b/	11,622	10,370
Voluntary contributions receivable from Member States	5,511	5,511
Accounts receivable from Member States	7	4
Other accounts receivable	687	452
Deferred charges	76	268
Inter-office transactions pending processing	27	-
Total assets	**60,252**	**61,724**
Liabilities		
Contributions or payments received in advance	-	36
Unliquidated obligations - current period	9,076	15,130
Unliquidated obligations - prior periods	2,039	5,566
Unliquidated obligations - future period	-	129
Accounts payable to Member States	489	286
Other accounts payable e/	54	33 f/
Inter-fund balances payable	1,215	1,970
Deferred credits	116	97 f/
Inter-office transactions pending processing	59	36
Total liabilities	**13,048**	**23,283**
Reserves and fund balances		
Cumulative surplus	47,204	38,441
Total reserves and fund balances	**47,204**	**38,441**
Total liabilities, reserves and fund balances	**60,252**	**61,724**

a/ See note 2 (a)

b/ Includes assessed contributions unpaid irrespective of collectibility

c/ Voluntary contributions were received from Kuwait amounting to $34,664,080 for which budgetary provisions were made. In addition, voluntary contributions in kind were received from Kuwait amounting to $2,610,410 and Iraq amounting to $90,150 for which no budgetary provisions were made

d/ Under the terms of General Assembly resolution 54/18B of 15 June 2000, $1,287,933, representing two thirds of the net unencumbered balance for the period from 1 July 1998 to 30 June 1999 was returned to Kuwait and total assessments to Member States was reduced by $894,967, representing one third of the gross unencumbered balance for the period from 1 July 1998 to 30 June 1999.

e/ Includes $5,181 representing claim pending settlement which has been transferred from prior period unliquidated obligation to accounts payable

f/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 7.1

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	Disbursements	Unliquidated obligations	Total expenditure
Military personnel				
Military observers	7,196	6,678	404	7,082
Military contingents	15,833	13,721	1,683	15,404
Other requirements pertaining to military personnel				
Contingent-owned equipment	1,203	-	1,203	1,203
Death and disability compensation	441	89	352	441
Sub-total, military personnel	**24,673**	**20,488**	**3,642**	**24,130**
Civilian personnel				
International and local staff	12,768	11,261	73	11,334
Sub-total, civilian personnel	**12,768**	**11,261**	**73**	**11,334**
Operational requirements				
Premises/accommodation	924	614	307	921
Infrastructure repairs	30	30	-	30
Transport operations	3,234	1,665	1,491	3,156
Air operations	3,584	826	2,721	3,547
Naval operations	91	1	11	12
Communications	901	542	343	885
Other equipment	860	521	162	683
Supplies and services	1,576	1,051	285	1,336
Air and surface freight				
Commercial freight and cartage	100	27	26	53
Sub-total, operational requirements	**11,300**	**5,277**	**5,346**	**10,623**
Other programmes				
Training programmes	41	26	15	41
Sub-total, other programmes	**41**	**26**	**15**	**41**
United Nations Logistics Base at Brindisi	527	527	-	527
Support account for peacekeeping operations	2,687	2,687	-	2,687
Staff assessment	1,995	1,663	-	1,663
Total	**53,991**	**41,929**	**9,076**	**51,005**

Schedule 7.2

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	2,296	54	1,169	1,181	1,055	72	54	1,181
Albania	54	104	93	65	-	-	65	65
Algeria	242	3,121	1,463	1,900	-	-	1,900	1,900
Andorra	39	694	643	90	-	-	90	90
Angola	102	174	6	270	-	96	174	270
Antigua and Barbuda	211	36	2	245	170	39	36	245
Argentina	40,238	36,866	54,507	22,597	-	-	22,597	22,597
Armenia	-	295	284	11	-	-	11	11
Australia	-	256,947	256,947	-	-	-	-	-
Austria	-	163,180	142,011	21,169	-	-	21,169	21,169
Azerbaijan	51,196	572	51,503	265	-	2	263	265
Bahamas	48	520	499	69	-	-	69	69
Bahrain	547	590	881	256	-	-	256	256
Bangladesh	-	174	152	22	-	-	22	22
Barbados	477	277	10	744	155	312	277	744
Belarus	753,273	2,409	158	755,524	748,070	5,045	2,409	755,524
Belgium	19,982	191,258	186,430	24,810	-	-	24,810	24,810
Belize	655	16	671	-	-	-	-	-
Benin	16	36	2	50	-	14	36	50
Bhutan	-	16	13	3	-	-	3	3
Bolivia	143	242	354	31	-	-	31	31
Bosnia and Herzegovina	4,952	172	4,014	1,110	826	112	172	1,110
Botswana	30	174	204	-	-	-	-	-
Brazil	189,922	50,973	1,922	238,973	129,659	58,341	50,973	238,973
Brunei Darussalam	886	694	1,421	159	-	-	159	159
Bulgaria	1,487	520	1,550	457	-	-	457	457
Burkina Faso	-	36	32	4	-	-	4	4
Burundi	2,225	16	-	2,241	2,206	19	16	2,241
Cambodia	5	34	18	21	-	-	21	21
Cameroon	1,511	452	18	1,945	963	530	452	1,945
Canada	-	475,415	475,415	-	-	-	-	-
Cape Verde	2,234	36	1	2,269	2,205	28	36	2,269
Central African Republic	2,242	16	1	2,257	2,211	30	16	2,257
Chad	5	16	-	21	18	-	3	21
Chile	63	4,628	418	4,273	-	-	4,273	4,273

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	25,196	206,857	232,051	2	2	-	-	2
Colombia	3,550	3,778	7,328	-	-	-	-	-
Comoros	2,225	16	-	2,241	2,206	19	16	2,241
Congo	1,111	104	4	1,211	991	116	104	1,211
Costa Rica	6,717	554	7,271	-	-	-	-	-
Cote d'Ivoire	565	312	14	863	133	418	312	863
Croatia	31,607	1,144	32,751	-	-	-	-	-
Cuba	562	866	1,330	98	-	-	98	98
Cyprus	76	1,178	1,254	-	-	-	-	-
Czech Republic	-	19,759	19,759	-	-	-	-	-
Democratic People's Republic of Korea	13,802	589	32	14,359	12,763	1,007	589	14,359
Democratic Republic of the Congo	1,216	242	9	1,449	912	295	242	1,449
Denmark	-	119,850	119,850	-	-	-	-	-
Djibouti	2,225	16	-	2,241	2,206	19	16	2,241
Dominica	546	16	549	13	-	-	13	13
Dominican Republic	478	520	276	722	-	202	520	722
Ecuador	729	694	27	1,396	-	702	694	1,396
Egypt	-	2,256	839	1,417	-	-	1,417	1,417
El Salvador	4,989	416	4,960	445	-	29	416	445
Equatorial Guinea	125	16	138	3	-	-	3	3
Eritrea	88	16	93	11	-	-	11	11
Estonia	12,379	468	12,802	45	-	-	45	45
Ethiopia	402	104	112	394	212	130	52	394
Fiji	10	140	150	-	-	-	-	-
Finland	-	94,026	94,026	-	-	-	-	-
France	140,249	1,375,387	1,337,743	177,893	-	-	177,893	177,893
Gabon	3,953	520	20	4,453	3,280	653	520	4,453
Gambia	2,225	16	-	2,241	2,206	19	16	2,241
Georgia	43,704	450	49	44,105	42,045	1,610	450	44,105
Germany	-	1,704,164	1,704,164	-	-	-	-	-
Ghana	-	242	242	-	-	-	-	-
Greece	7,914	59,314	59,051	8,177	-	-	8,177	8,177
Grenada	546	16	-	562	527	19	16	562
Guatemala	9,709	624	2,368	7,965	6,616	725	624	7,965

Schedule 7.2

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	2,278	54	2	2,330	2,216	60	54	2,330
Guinea-Bissau	2,225	16	-	2,241	2,206	19	16	2,241
Guyana	507	34	538	3	-	-	3	3
Haiti	548	36	2	582	507	39	36	582
Honduras	3,158	104	3,262	-	-	-	-	-
Hungary	-	4,158	4,158	-	-	-	-	-
Iceland	-	5,547	4,222	1,325	-	-	1,325	1,325
India	1,042	10,363	11,405	-	-	-	-	-
Indonesia	29,559	6,447	35,151	855	-	-	855	855
Iran (Islamic Republic of)	303	6,135	5,828	610	-	-	610	610
Iraq	60,092	1,334	85	61,341	57,315	2,692	1,334	61,341
Ireland	21,989	38,823	60,802	10	-	-	10	10
Israel	8,795	12,047	19,253	1,589	-	-	1,589	1,589
Italy	90,761	941,906	965,184	67,483	-	-	67,483	67,483
Jamaica	314	208	305	217	-	9	208	217
Japan	385,077	3,514,660	3,130,565	769,172	-	-	769,172	769,172
Jordan	126	208	327	7	-	-	7	7
Kazakhstan	3,056	1,974	4,875	155	-	-	155	155
Kenya	93	242	335	-	-	-	-	-
Kiribati	-	3	(10)	13	-	-	13	13
Kuwait	-	4,542	4,542	-	-	-	-	-
Kyrgyzstan	14,174	243	14,417	-	-	-	-	-
Lao People's Democratic Republic	177	16	-	193	158	19	16	193
Latvia	-	711	656	55	-	-	55	55
Lebanon	1,825	554	20	2,359	1,181	624	554	2,359
Lesotho	299	36	2	333	258	39	36	333
Liberia	4,498	70	2	4,566	4,417	79	70	4,566
Libyan Arab Jamahiriya	86,453	4,437	188	90,702	80,490	5,775	4,437	90,702
Liechtenstein	-	1,039	1,039	-	-	-	-	-
Lithuania	1,037	641	43	1,635	-	994	641	1,635
Luxembourg	1,200	11,786	8,223	4,763	-	-	4,763	4,763
Madagascar	3,880	54	2	3,932	3,818	60	54	3,932
Malawi	21	36	2	55	-	19	36	55
Malaysia	1,639	6,292	4,330	3,601	-	-	3,601	3,601

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	169	16	170	15	-	-	15	15
Mali	2,268	36	2,304	-	-	-	-	-
Malta	465	484	886	63	-	-	63	63
Marshall Islands	536	34	567	3	-	-	3	3
Mauritania	2,225	16	-	2,241	2,206	19	16	2,241
Mauritius	182	312	454	40	-	-	40	40
Mexico	3,697	34,230	18,036	19,891	-	1	19,890	19,891
Micronesia (Federated States of)	27	34	48	13	-	-	13	13
Monaco	317	694	918	93	-	-	93	93
Mongolia	4,500	70	4,562	8	-	-	8	8
Morocco	1,124	1,420	2,205	339	-	-	339	339
Mozambique	194	16	210	-	-	-	-	-
Myanmar	22	136	83	75	-	-	75	75
Namibia	38	124	68	94	-	-	94	94
Nauru	-	3	3	-	-	-	-	-
Nepal	61	72	125	8	-	-	8	8
Netherlands	-	282,771	282,771	-	-	-	-	-
New Zealand	-	38,302	38,302	-	-	-	-	-
Nicaragua	924	34	717	241	146	61	34	241
Niger	2,251	36	2	2,285	2,210	39	36	2,285
Nigeria	38	1,247	71	1,214	-	-	1,214	1,214
Norway	-	105,725	105,725	-	-	-	-	-
Oman	643	1,768	1,234	1,177	-	-	1,177	1,177
Pakistan	510	2,046	2,556	-	-	-	-	-
Palau	128	16	96	48	19	13	16	48
Panama	410	452	862	-	-	-	-	-
Papua New Guinea	234	124	231	127	-	3	124	127
Paraguay	287	484	708	63	-	-	63	63
Peru	23,514	3,363	116	26,761	19,915	3,483	3,363	26,761
Philippines	306	2,791	102	2,995	-	204	2,791	2,995
Poland	4,275	6,984	11,259	-	-	-	-	-
Portugal	9,025	73,487	2,350	80,162	-	6,675	73,487	80,162
Qatar	2,991	1,144	997	3,138	708	1,286	1,144	3,138
Republic of Korea	3,725	34,664	33,832	4,557	-	-	4,557	4,557

Schedule 7.2

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	36,504	485	38	36,951	35,205	1,261	485	36,951
Romania	6,768	2,134	8,686	216	-	-	216	216
Russian Federation	5,324	269,566	274,888	2	2	-	-	2
Rwanda	2,242	16	4	2,254	2,211	30	13	2,254
Saint Kitts and Nevis	30	16	29	17	-	1	16	17
Saint Lucia	385	16	-	401	366	19	16	401
Saint Vincent and the Grenadines	385	16	-	401	366	19	16	401
Samoa	262	16	-	278	243	19	16	278
San Marino	459	346	357	448	391	-	57	448
Sao Tome and Principe	829	16	-	845	810	19	16	845
Saudi Arabia	19,629	19,602	30,078	9,153	-	-	9,153	9,153
Senegal	2,349	104	6	2,447	2,227	116	104	2,447
Seychelles	1,651	36	2	1,685	1,610	39	36	1,685
Sierra Leone	2,225	16	-	2,241	2,206	19	16	2,241
Singapore	951	6,153	7,104	-	-	-	-	-
Slovakia	1,669	1,282	2,951	-	-	-	-	-
Slovenia	671	2,116	1,842	945	-	-	945	945
Solomon Islands	-	16	3	13	-	-	13	13
Somalia	2,225	16	-	2,241	2,206	19	16	2,241
South Africa	-	63,435	63,435	-	-	-	-	-
Spain	46,857	448,899	437,526	58,230	-	-	58,230	58,230
Sri Lanka	251	416	615	52	-	-	52	52
Sudan	2,407	124	6	2,525	2,242	159	124	2,525
Suriname	195	72	4	263	112	79	72	263
Swaziland	25	70	87	8	-	-	8	8
Sweden	-	187,446	187,446	-	-	-	-	-
Syrian Arab Republic	243	2,220	80	2,383	-	163	2,220	2,383
Tajikistan	11,316	156	8	11,464	11,045	263	156	11,464
Thailand	1,515	5,841	6,582	774	-	-	774	774
The former Yugoslav Republic of Macedonia	2,862	140	1,568	1,434	1,115	179	140	1,434
Togo	2,242	16	1	2,257	2,211	30	16	2,257
Tonga	-	3	(10)	13	-	-	13	13
Trinidad and Tobago	-	572	71	501	-	-	501	501
Tunisia	2,281	970	36	3,215	1,153	1,092	970	3,215

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	1,615	15,252	8,109	8,758	-	-	8,758	8,758
Turkmenistan	14,339	243	14	14,568	13,857	468	243	14,568
Uganda	162	72	4	230	79	79	72	230
Ukraine	3,076,247	8,527	1,725	3,083,049	3,016,522	58,000	8,527	3,083,049
United Arab Emirates	616	6,171	5,986	801	-	-	801	801
United Kingdom of Great Britain and Northern Ireland	172,608	1,070,247	1,242,855	-	-	-	-	-
United Republic of Tanzania	55	54	3	106	-	52	54	106
United States of America	4,622,443	5,860,494	4,769,031	5,713,906	865	-	5,713,042	5,713,906
Uruguay	176	1,662	63	1,775	-	113	1,662	1,775
Uzbekistan	1,789	1,074	2,793	70	-	-	70	70
Vanuatu	2,193	16	(32)	2,241	2,206	19	16	2,241
Venezuela	11,177	5,825	16,342	660	-	-	660	660
Viet Nam	4,839	242	10	5,071	4,490	339	242	5,071
Yemen	2,343	174	(100)	2,617	2,247	196	174	2,617
Yugoslavia	121,844	1,039	167	122,716	119,771	1,906	1,039	122,716
Zambia	26	36	40	22	-	-	22	22
Zimbabwe	481	155	6	630	318	157	155	630
TOTAL	10,369,895	17,936,955	16,684,858	11,621,992	4,365,482	157,670	7,098,841	11,621,992

Statement VIII

United Nations Mission for the Referrendum in Western Sahara (MINURSO) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Assessed contributions b/	52,125	46,031
Voluntary contributions c/	6,498	-
Interest income	427	431
Other/miscellaneous income	24	321
Total income	**59,074**	**46,783**
Expenditure (schedule 8.1)		
Total expenditure	**55,710**	**44,608**
Excess (shortfall) of income over expenditure	**3,364**	**2,175**
Prior period adjustments	-	(274)
Net excess (shortfall) of income over expenditure	**3,364**	**1,901**
Savings on or cancellation of prior period obligations	1,385	8,053
Credits returned to Member States d/	(1,423)	(6,523)
Reserves and fund balances, beginning of period	25,968	22,537
Reserves and fund balances, end of period	**29,294**	**25,968**

Statement VIII (concluded)

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	4,850	7,580
Assessed contributions receivable from Member States (schedule 8.2) b/	76,694	54,765
Accounts receivable from Member States	172	804 g/
Other accounts receivable	316	231 g/
Deferred charges	233	623
Inter-office transactions pending processing	7	-
Total assets	**82,272**	**64,003**
Liabilities		
Unliquidated obligations - current period	3,702	6,966
Unliquidated obligations - prior periods	2,931	6,393
Unliquidated obligations - future period	-	94
Accounts payable to Member States e/	4,595	2,831
Other accounts payable f/	661	991
Inter-fund balances payable	2,409	3,900
Due to United Nations Mission in Haiti	29,800	11,500
Due to United Nations Assistance Mission for Rwanda	8,800	5,300
Deferred credits	63	47
Inter-office transactions pending processing	17	13
Total liabilities	**52,978**	**38,035**
Reserves and fund balances		
Cumulative surplus	29,294	25,968
Total reserves and fund balances	**29,294**	**25,968**
Total liabilities, reserves and fund balances	**82,272**	**64,003**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectability

c/ Represents voluntary contributions in kind from Morocco, Algeria and the Frente Polisario amounting to $5,341,726, $896,713 and $260,000 respectively, for which budgetary provisions have been made for meals, accommodations, transportation and other miscellaneous services

d/ Under the terms of General Assembly resolution 54/268 of 15 June 2000, the total assessment on Member States was reduced by $1,423,377, representing the unencumbered balance for the period from 1 July 1998 to 30 June 1999

e/ Includes $3,473,978 representing claims from Member States pending settlement that have been transferred from prior period unliquidated obligations to accounts payable

f/ Includes $286,266 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable

g/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 8.1

United Nations Mission for the Referrendum in Western Sahara (MINURSO)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	5,066	4,849	166	5,015
Military contingents	1,747	1,461	285	1,746
Other requirements pertaining to military personnel				
Contingent-owned equipment	156	-	156	156
Death and disability compensation	114	-	114	114
Sub-total, military personnel	**7,083**	**6,310**	**721**	**7,031**
Civilian personnel				
Civilian police	1,833	1,768	56	1,824
International and local staff	22,451	21,539	585	22,124
Government-provided personnel	172	172	-	172
Sub-total, civilian personnel	**24,456**	**23,479**	**641**	**24,120**
Operational requirements				
Premises/accommodation	800	638	162	800
Transport operations	1,892	1,452	440	1,892
Air operations	5,704	4,753	951	5,704
Communications	851	512	338	850
Other equipment	1,159	963	188	1,151
Supplies and services	1,172	911	259	1,170
Air and surface freight				
Commercial freight and cartage	41	39	2	41
Sub-total, operational requirements	**11,619**	**9,268**	**2,340**	**11,608**
United Nations Logistics Base at Brindisi	509	509	-	509
Support account for peacekeeping operations	2,593	2,593	-	2,593
Staff assessment	3,380	3,351	-	3,351
Voluntary contributions in kind (budgeted)	6,498	6,498	-	6,498
Total	**56,138**	**52,008**	**3,702**	**55,710**

Schedule 8.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	2,815	143	3	2,955	2,654	158	143	2,955
Albania	103	288	238	153	-	-	153	153
Algeria	-	8,667	4,252	4,415	-	-	4,415	4,415
Andorra	219	1,927	1,121	1,025	-	-	1,025	1,025
Angola	229	483	6	706	-	223	483	706
Antigua and Barbuda	709	97	2	804	621	86	97	804
Argentina	102,877	102,486	67,801	137,562	-	35,076	102,486	137,562
Armenia	-	817	507	310	-	-	310	310
Australia	-	714,161	663,541	50,620	-	-	50,620	50,620
Austria	131,931	453,546	344,101	241,376	-	-	241,376	241,376
Azerbaijan	-	1,587	1,014	573	-	-	573	573
Bahamas	-	1,444	977	467	-	-	467	467
Bahrain	2,657	1,637	1,095	3,200	41	1,522	1,637	3,200
Bangladesh	-	483	327	156	-	-	156	156
Barbados	673	770	168	1,275	-	505	770	1,275
Belarus	795,068	6,689	150	801,607	782,862	12,056	6,689	801,607
Belgium	-	531,586	359,473	172,113	-	-	172,113	172,113
Belize	2,509	48	2,531	26	-	10	16	26
Benin	24	97	2	119	-	22	97	119
Bhutan	-	48	22	26	-	-	26	26
Bolivia	333	674	648	359	-	-	359	359
Bosnia and Herzegovina	3,561	481	3,130	912	-	431	481	912
Botswana	-	483	449	34	-	-	34	34
Brazil	578,126	141,677	1,801	718,002	447,185	129,140	141,677	718,002
Brunei Darussalam	1,173	1,928	2,478	623	-	-	623	623
Bulgaria	5,139	1,444	5,521	1,062	-	4	1,058	1,062
Burkina Faso	2,693	97	2,387	403	220	86	97	403
Burundi	2,626	48	-	2,674	2,584	42	48	2,674
Cambodia	876	95	935	36	-	-	36	36
Cameroon	4,177	1,253	17	5,413	2,980	1,180	1,253	5,413
Canada	-	1,321,344	1,228,511	92,833	-	-	92,833	92,833
Cape Verde	2,639	97	1	2,735	2,583	55	97	2,735
Central African Republic	2,680	48	1	2,727	2,606	73	48	2,727
Chad	-	48	1	47	-	-	47	47
Chile	17,823	12,863	23,819	6,867	-	-	6,867	6,867

Schedule 8.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	45	574,982	533,529	41,498	4	-	41,494	41,498
Colombia	-	10,501	9,758	743	-	-	743	743
Comoros	2,626	48	-	2,674	2,584	42	48	2,674
Congo	2,725	288	4	3,009	2,461	260	288	3,009
Costa Rica	10,179	1,543	11,613	109	-	-	109	109
Cote d'Ivoire	2,008	866	13	2,861	1,040	955	866	2,861
Croatia	29,318	3,176	32,309	185	-	-	185	185
Cuba	1,415	2,408	3,086	737	-	-	737	737
Cyprus	586	3,277	3,630	233	-	-	233	233
Czech Republic	17,216	54,899	68,694	3,421	-	-	3,421	3,421
Democratic People's Republic of Korea	14,351	1,637	15,533	455	-	-	455	455
Democratic Republic of the Congo	3,368	674	8	4,034	2,699	661	674	4,034
Denmark	-	333,116	309,496	23,620	-	-	23,620	23,620
Djibouti	2,626	48	-	2,674	2,584	42	48	2,674
Dominica	1,226	48	1,255	19	-	-	19	19
Dominican Republic	311	1,444	988	767	-	-	767	767
Ecuador	1,530	1,928	25	3,433	-	1,505	1,928	3,433
Egypt	-	6,262	4,238	2,024	-	-	2,024	2,024
El Salvador	6,732	1,156	6,506	1,382	-	226	1,156	1,382
Equatorial Guinea	2,626	48	2,658	16	-	-	16	16
Eritrea	122	48	144	26	-	-	26	26
Estonia	139	1,299	820	618	-	-	618	618
Ethiopia	1,403	288	1,526	165	-	-	165	165
Fiji	45	385	404	26	-	-	26	26
Finland	-	261,339	242,800	18,539	-	-	18,539	18,539
France	583,690	3,822,810	3,170,788	1,235,712	-	-	1,235,712	1,235,712
Gabon	4,735	1,444	20	6,159	3,244	1,471	1,444	6,159
Gambia	2,626	48	-	2,674	2,584	42	48	2,674
Georgia	39,052	1,250	47	40,255	35,019	3,986	1,250	40,255
Germany	-	4,736,636	4,399,610	337,026	-	-	337,026	337,026
Ghana	46	674	672	48	-	-	48	48
Greece	-	164,881	109,890	54,991	-	-	54,991	54,991
Grenada	1,226	48	-	1,274	1,184	42	48	1,274
Guatemala	12,769	1,734	3,247	11,256	7,914	1,608	1,734	11,256

Schedule 8.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	2,762	143	3	2,902	2,630	129	143	2,902
Guinea-Bissau	2,626	48	-	2,674	2,584	42	48	2,674
Guyana	1,161	95	1,224	32	-	-	32	32
Haiti	1,461	97	2	1,556	1,373	86	97	1,556
Honduras	-	288	269	19	-	-	19	19
Hungary	-	11,561	10,743	818	-	-	818	818
Iceland	-	15,415	12,815	2,600	-	-	2,600	2,600
India	-	28,806	19,569	9,237	-	-	9,237	9,237
Indonesia	24,294	17,921	215	42,000	8,911	15,168	17,921	42,000
Iran (Islamic Republic of)	2,130	17,045	10,901	8,274	-	-	8,274	8,274
Iraq	76,626	3,705	80	80,251	70,145	6,401	3,705	80,251
Ireland	-	107,907	100,254	7,653	-	-	7,653	7,653
Israel	63,857	33,483	94,935	2,405	-	-	2,405	2,405
Italy	-	2,617,945	1,770,309	847,636	-	-	847,636	847,636
Jamaica	890	577	983	484	-	1	483	484
Japan	-	9,769,463	6,553,052	3,216,411	-	-	3,216,411	3,216,411
Jordan	-	577	445	132	-	-	132	132
Kazakhstan	66,661	5,487	23,624	48,524	33,861	9,176	5,487	48,524
Kenya	1,353	674	8	2,019	743	602	674	2,019
Kiribati	-	24	(9)	33	-	-	33	33
Kuwait	6,610	12,619	18,375	854	-	-	854	854
Kyrgyzstan	436	673	1,074	35	-	-	35	35
Lao People's Democratic Republic	558	48	-	606	516	42	48	606
Latvia	-	1,974	1,465	509	-	-	509	509
Lebanon	4,472	1,543	20	5,995	3,074	1,378	1,543	5,995
Lesotho	829	97	2	924	741	86	97	924
Liberia	5,390	193	2	5,581	5,215	173	193	5,581
Libyan Arab Jamahiriya	113,282	12,330	177	125,435	100,059	13,046	12,330	125,435
Liechtenstein	-	2,889	2,683	206	-	-	206	206
Lithuania	2,254	1,780	40	3,994	-	2,214	1,780	3,994
Luxembourg	574	32,757	22,725	10,606	-	-	10,606	10,606
Madagascar	4,162	143	3	4,302	4,030	129	143	4,302
Malawi	100	97	146	51	-	-	51	51
Malaysia	-	17,489	11,771	5,718	-	-	5,718	5,718

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Maldives	2,626	48	2,655	19	-	-	19	19
Mali	2,751	97	2,843	5	-	-	5	5
Malta	62	1,349	1,316	95	-	-	95	95
Marshall Islands	2,426	95	2,489	32	-	1	31	32
Mauritania	1,241	48	-	1,289	1,199	42	48	1,289
Mauritius	414	866	1,001	279	-	-	279	279
Mexico	42,006	95,146	98,833	38,319	-	-	38,319	38,319
Micronesia (Federated States of)	-	95	59	36	-	-	36	36
Monaco	-	1,927	1,300	627	-	-	627	627
Mongolia	5,250	193	5,340	103	-	-	103	103
Morocco	-	3,949	2,670	1,279	-	-	1,279	1,279
Mozambique	430	48	475	3	-	-	3	3
Myanmar	49	387	207	229	-	-	229	229
Namibia	55	336	74	317	-	-	317	317
Nauru	-	24	20	4	-	-	4	4
Nepal	-	192	41	151	-	-	151	151
Netherlands	-	785,937	730,232	55,705	-	-	55,705	55,705
New Zealand	-	106,462	98,925	7,537	-	-	7,537	7,537
Nicaragua	2,564	95	1,969	690	448	147	95	690
Niger	2,693	97	2	2,788	2,605	86	97	2,788
Nigeria	341	3,467	742	3,066	-	5	3,061	3,066
Norway	-	293,852	273,032	20,820	-	-	20,820	20,820
Oman	335	4,913	2,313	2,935	-	-	2,935	2,935
Pakistan	1,325	5,685	6,608	402	-	-	402	402
Palau	73	48	10	111	21	42	48	111
Panama	2,365	1,253	18	3,600	1,047	1,300	1,253	3,600
Papua New Guinea	488	336	346	478	-	142	336	478
Paraguay	671	1,349	1,303	717	-	-	717	717
Peru	25,610	9,348	108	34,850	17,931	7,571	9,348	34,850
Philippines	6,830	7,757	95	14,492	33	6,702	7,757	14,492
Poland	10,079	19,412	28,193	1,298	-	-	1,298	1,298
Portugal	45,712	204,271	103,444	146,539	-	-	146,539	146,539
Qatar	8,698	3,179	693	11,184	5,165	2,840	3,179	11,184
Republic of Korea	19,884	96,349	64,688	51,545	-	-	51,545	51,545

Schedule 8.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	27,846	1,348	37	29,157	24,754	3,055	1,348	29,157
Romania	16,888	5,922	21,098	1,712	-	-	1,712	1,712
Russian Federation	66,385	748,574	778,624	36,335	6	-	36,329	36,335
Rwanda	2,680	48	2,713	15	-	-	15	15
Saint Kitts and Nevis	43	48	-	91	1	42	48	91
Saint Lucia	1,226	48	-	1,274	1,184	42	48	1,274
Saint Vincent and the Grenadines	2,626	48	-	2,674	2,584	42	48	2,674
Samoa	384	48	10	422	332	42	48	422
San Marino	455	965	451	969	-	4	965	969
Sao Tome and Principe	2,626	48	-	2,674	2,584	42	48	2,674
Saudi Arabia	40,395	54,482	76,119	18,758	-	-	18,758	18,758
Senegal	2,968	288	3,031	225	-	-	225	225
Seychelles	2,693	97	2	2,788	2,605	86	97	2,788
Sierra Leone	2,611	48	-	2,659	2,569	42	48	2,659
Singapore	-	17,103	15,874	1,229	-	-	1,229	1,229
Slovakia	-	3,564	2,400	1,164	-	-	1,164	1,164
Slovenia	3,669	5,878	6,158	3,389	-	-	3,389	3,389
Solomon Islands	-	48	14	34	-	-	34	34
Somalia	2,626	48	-	2,674	2,584	42	48	2,674
South Africa	-	176,311	163,825	12,486	-	-	12,486	12,486
Spain	-	1,247,672	843,735	403,937	-	-	403,937	403,937
Sri Lanka	594	1,156	1,377	373	-	-	373	373
Sudan	3,146	336	4	3,478	2,776	366	336	3,478
Suriname	572	192	3	761	397	172	192	761
Swaziland	65	193	155	103	-	-	103	103
Sweden	-	520,979	484,253	36,726	-	-	36,726	36,726
Syrian Arab Republic	1,294	6,168	76	7,386	-	1,218	6,168	7,386
Tajikistan	6,891	433	7	7,317	6,273	611	433	7,317
Thailand	-	16,236	10,927	5,309	-	-	5,309	5,309
The former Yugoslav Republic of Macedonia	3,039	385	1,692	1,732	944	403	385	1,732
Togo	2,680	48	1	2,727	2,606	73	48	2,727
Tonga	-	24	(9)	33	-	-	33	33
Trinidad and Tobago	-	1,589	285	1,304	-	-	1,304	1,304
Tunisia	6,710	2,699	596	8,813	3,703	2,411	2,699	8,813

Schedule 8.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	1,566	42,392	16,822	27,136	-	-	27,136	27,136
Turkmenistan	10,279	673	13	10,939	9,154	1,112	673	10,939
Uganda	254	192	344	102	-	-	102	102
Ukraine	3,497,486	23,673	1,618	3,519,541	3,344,982	150,886	23,673	3,519,541
United Arab Emirates	20,170	17,150	23,909	13,411	-	-	13,411	13,411
United Kingdom of Great Britain and Northern Ireland	-	2,974,690	2,764,459	210,231	-	-	210,231	210,231
United Republic of Tanzania	98	143	3	238	-	95	143	238
United States of America	47,846,012	15,805,824	433,399	63,218,436	33,380,883	14,031,729	15,805,824	63,218,436
Uruguay	6,438	4,625	59	11,004	2,188	4,191	4,625	11,004
Uzbekistan	3,908	2,984	6,152	741	-	-	741	741
Vanuatu	2,626	48	-	2,674	2,584	42	48	2,674
Venezuela	33,765	16,182	41,739	8,208	-	-	8,208	8,208
Viet Nam	1,529	674	10	2,193	736	783	674	2,193
Yemen	3,231	483	6	3,708	2,795	430	483	3,708
Yugoslavia	160,960	2,890	56	163,794	156,412	4,492	2,890	163,794
Zambia	50	97	73	74	-	-	74	74
Zimbabwe	1,342	439	5	1,776	947	390	439	1,776
TOTAL	54,764,693	49,371,553	27,442,414	76,693,831	38,524,567	14,461,903	23,707,361	76,693,831

Statement IX

United Nations Mission in Bosnia and Herzegovina (UNMIBH) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998-30 June 1999*
Income		
Assessed contributions b/	178,204	189,484
Interest income	4,160	4,007
Other/miscellaneous income	2,470	2,134
Total income	**184,834**	**195,625**
Expenditure (schedule 9.1)		
Total expenditure	**152,214**	**169,841**
Net excess (shortfall) of income over expenditure	**32,620**	**25,784**
Savings on or cancellation of prior period obligations	2,737	10,978
Credits returned to Member States c/	(19,643)	(21,753)
Reserves and fund balances, beginning of period	53,131	38,122
Reserves and fund balances, end of period	**68,845**	**53,131**

Statement IX (concluded)

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	49,211	43,606
Short-term investment	-	15,000
Assessed contributions receivable from Member States (schedule 9.2) b/	44,722	35,608
Accounts receivable from Member States	225	171
Other accounts receivable	2,307	1,361
Deferred charges	154	1,785
Inter-office transactions pending processing	145	269
Total assets	**96,764**	**97,800**
Liabilities		
Unliquidated obligations - current period	9,161	16,133
Unliquidated obligations - prior periods	2,064	1,718
Unliquidated obligations - future period	-	1,318
Accounts payable to Member States	8,321	13,366
Other accounts payable	3,233	2,083
Inter-fund balances payable	4,694	9,518
Deferred credits	344	244 d/
Inter-office transactions pending processing	102	289 d/
Total liabilities	**27,919**	**44,669**
Reserves and fund balances		
Cumulative surplus	68,845	53,131
Total reserves and fund balances	**68,845**	**53,131**
Total liabilities, reserves and fund balances	**96,764**	**97,800**

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a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectability

c/ Under the terms of General Assembly resolution 54/273 of 15 June 2000, the total assessment on Member States was reduced by $19,642,720, representing the unencumbered balance for the period ending 30 June 1999

d/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 9.1

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	Disbursements	Unliquidated obligations	Total expenditure
Military personnel				
Military observers	1,224	883	31	914
Sub-total, military personnel	**1,224**	**883**	**31**	**914**
Civilian personnel				
Civilian police	65,571	50,427	832	51,259
International and local staff	57,802	51,487	679	52,166
Sub-total, civilian personnel	**123,373**	**101,914**	**1,511**	**103,425**
Operational requirements				
Premises/accommodation	8,055	5,132	1,914	7,046
Infrastructure repairs	98	42	2	44
Transport operations	8,389	6,366	1,553	7,919
Air operations	1,950	1,189	264	1,453
Communications	5,089	1,957	2,665	4,622
Other equipment	3,624	2,155	501	2,656
Supplies and services	5,251	3,668	594	4,262
Air and surface freight				
Commercial freight and cartage	150	33	39	72
Sub-total, operational requirements	**32,606**	**20,542**	**7,532**	**28,074**
Other programmes				
Public information programmes	165	100	55	155
Training programmes	220	162	32	194
Sub-total, other programmes	**385**	**262**	**87**	**349**
United Nations Logistics Base at Brindisi	1,738	1,738	-	1,738
Support account for peacekeeping operations	8,866	8,866	-	8,866
Staff assessment	10,012	8,848	-	8,848
Total	**178,204**	**143,053**	**9,161**	**152,214**

Schedule 9.2

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	3,242	506	54	3,694	2,542	633	519	3,694
Albania	26	1,010	1,036	-	-	-	-	-
Algeria	92,619	30,274	122,893	-	-	-	-	-
Andorra	179	6,728	6,907	-	-	-	-	-
Angola	2,496	1,682	178	4,000	479	1,794	1,727	4,000
Antigua and Barbuda	1,870	336	35	2,171	1,468	359	344	2,171
Argentina	397,411	357,745	484,332	270,824	-	-	270,824	270,824
Armenia	99	2,859	2,958	-	-	-	-	-
Australia	66,540	2,493,443	2,559,983	-	-	-	-	-
Austria	42,249	1,583,527	1,625,776	-	-	-	-	-
Azerbaijan	197	5,551	5,748	-	-	-	-	-
Bahamas	135	5,045	5,180	-	-	-	-	-
Bahrain	153	5,718	5,871	-	-	-	-	-
Bangladesh	45	1,682	1,727	-	-	-	-	-
Barbados	5,017	2,691	285	7,423	1,789	2,871	2,763	7,423
Belarus	127,297	23,379	150,676	-	-	-	-	-
Belgium	49,523	1,855,998	1,905,521	-	-	-	-	-
Belize	2,596	168	2,764	-	-	-	-	-
Benin	8	336	74	270	-	-	270	270
Bhutan	5	168	173	-	-	-	-	-
Bolivia	63	2,354	2,417	-	-	-	-	-
Bosnia and Herzegovina	45	1,683	1,728	-	-	-	-	-
Botswana	45	1,682	1,727	-	-	-	-	-
Brazil	1,495,949	494,653	52,347	1,938,255	894,807	535,595	507,853	1,938,255
Brunei Darussalam	8,758	6,728	7,451	8,035	-	1,128	6,907	8,035
Bulgaria	13,200	5,046	15,462	2,784	-	-	2,784	2,784
Burkina Faso	1,984	336	2,015	305	-	-	305	305
Burundi	2,596	168	18	2,746	2,394	179	173	2,746
Cambodia	3,246	337	3,311	272	179	-	93	272
Cameroon	11,385	4,373	463	15,295	5,953	4,852	4,490	15,295
Canada	123,650	4,613,502	4,737,152	-	-	-	-	-
Cape Verde	2,647	336	(3)	2,986	2,377	265	344	2,986
Central African Republic	2,791	168	56	2,903	2,457	273	173	2,903
Chad	5	168	39	134	-	-	134	134
Chile	96,248	44,907	4,665	136,490	46,801	43,606	46,083	136,490

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
China	53,061	2,007,350	2,060,411	-	-	-	-	-
Colombia	47,893	36,665	84,558	-	-	-	-	-
Comoros	2,596	168	18	2,746	2,394	179	173	2,746
Congo	6,168	1,010	107	7,071	4,959	1,076	1,036	7,071
Costa Rica	9,113	5,383	13,450	1,046	911	-	135	1,046
Cote d'Ivoire	8,432	3,028	321	11,139	4,239	3,792	3,108	11,139
Croatia	66,170	11,100	77,270	-	-	-	-	-
Cuba	233	8,410	8,643	-	-	-	-	-
Cyprus	305	11,437	11,742	-	-	-	-	-
Czech Republic	5,433	191,738	197,171	-	-	-	-	-
Democratic People's Republic of Korea	36,544	5,718	676	41,586	26,625	9,072	5,889	41,586
Democratic Republic of the Congo	8,443	2,354	249	10,548	5,431	2,700	2,417	10,548
Denmark	31,024	1,163,047	1,194,071	-	-	-	-	-
Djibouti	2,596	168	18	2,746	2,394	179	173	2,746
Dominica	2,596	168	18	2,746	2,394	179	173	2,746
Dominican Republic	6,874	5,045	1,557	10,362	238	4,944	5,180	10,362
Ecuador	5,635	6,728	712	11,651	-	4,744	6,907	11,651
Egypt	584	21,864	22,448	-	-	-	-	-
El Salvador	10,584	4,037	427	14,194	5,745	4,304	4,145	14,194
Equatorial Guinea	2,616	168	2,784	-	-	-	-	-
Eritrea	36	168	198	6	-	-	6	6
Estonia	29,186	4,542	33,728	-	-	-	-	-
Ethiopia	2,193	1,010	107	3,096	888	1,172	1,036	3,096
Fiji	36	1,346	1,382	-	-	-	-	-
Finland	24,335	912,442	936,777	-	-	-	-	-
France	356,647	13,346,833	13,256,159	447,321	-	-	447,321	447,321
Gabon	12,988	5,045	534	17,499	6,374	5,945	5,180	17,499
Gambia	2,596	168	18	2,746	2,394	179	173	2,746
Georgia	74,764	4,373	676	78,461	59,766	14,151	4,544	78,461
Germany	440,363	16,537,465	16,977,828	-	-	-	-	-
Ghana	395	2,354	2,749	-	-	-	-	-
Greece	14,971	575,595	590,566	-	-	-	-	-
Grenada	2,596	168	18	2,746	2,394	179	173	2,746
Guatemala	18,539	6,055	6,211	18,383	5,521	6,645	6,217	18,383

Schedule 9.2

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	3,094	506	62	3,538	2,481	538	519	3,538
Guinea-Bissau	2,588	168	10	2,746	2,394	179	173	2,746
Guyana	5,190	337	5,527	-	-	-	-	-
Haiti	2,842	336	35	3,143	2,440	359	344	3,143
Honduras	4,868	1,010	5,878	-	-	-	-	-
Hungary	1,078	40,366	41,444	-	-	-	-	-
Iceland	1,437	53,822	11,946	43,313	-	-	43,313	43,313
India	2,685	100,578	103,263	-	-	-	-	-
Indonesia	152,614	62,568	6,553	208,629	80,474	63,935	64,220	208,629
Iran (Islamic Republic of)	1,733	59,539	61,272	-	-	-	-	-
Iraq	100,922	12,950	1,603	112,269	74,871	24,044	13,354	112,269
Ireland	10,057	376,749	386,806	-	-	-	-	-
Israel	94,322	116,894	211,216	-	-	-	-	-
Italy	243,888	9,140,386	9,384,274	-	-	-	-	-
Jamaica	2,417	2,018	2,811	1,624	-	-	1,624	1,624
Japan	895,869	34,106,785	29,910,300	5,092,354	-	-	5,092,354	5,092,354
Jordan	54	2,018	2,072	-	-	-	-	-
Kazakhstan	18,610	19,174	37,784	-	-	-	-	-
Kenya	5,620	2,354	249	7,725	2,797	2,511	2,417	7,725
Kiribati	-	4	(123)	127	-	-	127	127
Kuwait	35,292	44,066	79,358	-	-	-	-	-
Kyrgyzstan	72	2,355	2,427	-	-	-	-	-
Lao People's Democratic Republic	720	168	18	870	518	179	173	870
Latvia	215	6,895	7,110	-	-	-	-	-
Lebanon	12,546	5,383	570	17,359	6,092	5,740	5,527	17,359
Lesotho	2,842	336	35	3,143	2,440	359	344	3,143
Liberia	5,680	673	72	6,281	4,873	717	691	6,281
Libyan Arab Jamahiriya	139,486	43,057	4,701	177,842	80,981	52,618	44,243	177,842
Liechtenstein	269	10,092	10,361	-	-	-	-	-
Lithuania	5,722	6,223	783	11,162	-	4,742	6,420	11,162
Luxembourg	3,053	114,370	117,423	-	-	-	-	-
Madagascar	3,086	506	54	3,538	2,481	538	519	3,538
Malawi	21	336	357	-	-	-	-	-
Malaysia	1,616	61,054	62,670	-	-	-	-	-

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Maldives	2,417	168	2,450	135	89	-	46	135
Mali	2,996	336	3,332	-	-	-	-	-
Malta	7,596	4,710	12,306	-	-	-	-	-
Marshall Islands	4,831	337	5,168	-	-	-	-	-
Mauritania	2,596	168	18	2,746	2,394	179	173	2,746
Mauritius	80	3,028	3,108	-	-	-	-	-
Mexico	8,800	332,179	332,612	8,367	-	-	8,367	8,367
Micronesia (Federated States of)	9	337	332	14	-	-	14	14
Monaco	179	6,728	6,907	-	-	-	-	-
Mongolia	4,149	673	4,822	-	-	-	-	-
Morocco	3,824	13,790	15,274	2,340	-	-	2,340	2,340
Mozambique	2,753	168	2,917	4	-	-	4	4
Myanmar	36	1,346	318	1,064	-	-	1,064	1,064
Namibia	201	1,178	129	1,250	41	-	1,209	1,250
Nauru	-	4	-	4	-	-	4	4
Nepal	350	673	1,023	-	-	-	-	-
Netherlands	73,229	2,744,050	2,817,279	-	-	-	-	-
New Zealand	9,923	371,704	381,627	-	-	-	-	-
Nicaragua	5,501	337	4,402	1,436	543	547	346	1,436
Niger	2,842	336	35	3,143	2,440	359	344	3,143
Nigeria	359	12,109	4,157	8,311	-	-	8,311	8,311
Norway	27,388	1,025,969	1,053,357	-	-	-	-	-
Oman	5,047	17,154	1,817	20,384	-	2,772	17,612	20,384
Pakistan	530	19,846	20,376	-	-	-	-	-
Palau	621	168	(110)	899	766	-	133	899
Panama	7,836	4,373	463	11,746	2,028	5,228	4,490	11,746
Papua New Guinea	2,520	1,178	1,304	2,394	-	1,185	1,209	2,394
Paraguay	126	4,710	4,836	-	-	-	-	-
Peru	71,677	32,629	3,383	100,923	35,245	32,196	33,482	100,923
Philippines	3,468	27,079	8,606	21,941	-	-	21,941	21,941
Poland	1,859	67,781	69,640	-	-	-	-	-
Portugal	18,723	713,133	195,675	536,181	-	-	536,181	536,181
Qatar	19,980	11,100	12,295	18,785	962	6,426	11,397	18,785
Republic of Korea	8,925	336,383	345,308	-	-	-	-	-

Schedule 9.2

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	55,282	4,710	641	59,351	43,319	11,160	4,872	59,351
Romania	81,057	20,688	101,745	-	-	-	-	-
Russian Federation	81,091	2,615,888	2,696,979	-	-	-	-	-
Rwanda	2,753	168	18	2,903	2,457	273	173	2,903
Saint Kitts and Nevis	5	168	167	6	-	-	6	6
Saint Lucia	2,596	168	18	2,746	2,394	179	173	2,746
Saint Vincent and the Grenadines	2,596	168	18	2,746	2,394	179	173	2,746
Samoa	897	168	18	1,047	695	179	173	1,047
San Marino	90	3,364	3,454	-	-	-	-	-
Sao Tome and Principe	2,596	168	18	2,746	2,394	179	173	2,746
Saudi Arabia	146,897	190,224	337,121	-	-	-	-	-
Senegal	3,820	1,010	4,830	-	-	-	-	-
Seychelles	2,842	336	35	3,143	2,440	359	344	3,143
Sierra Leone	2,596	168	18	2,746	2,394	179	173	2,746
Singapore	1,580	59,708	61,288	-	-	-	-	-
Slovakia	33,026	12,445	45,471	-	-	-	-	-
Slovenia	4,179	20,520	22,727	1,972	-	-	1,972	1,972
Solomon Islands	5	168	38	135	-	-	135	135
Somalia	2,596	168	18	2,746	2,394	179	173	2,746
South Africa	16,433	615,581	632,014	-	-	-	-	-
Spain	116,241	4,356,170	4,472,411	-	-	-	-	-
Sri Lanka	244	4,037	4,281	-	-	-	-	-
Sudan	4,377	1,178	125	5,430	2,778	1,443	1,209	5,430
Suriname	2,291	673	71	2,893	1,484	718	691	2,893
Swaziland	5,680	673	72	6,281	4,873	717	691	6,281
Sweden	48,670	1,818,995	1,867,665	-	-	-	-	-
Syrian Arab Republic	54,263	21,528	2,279	73,512	28,828	22,582	22,102	73,512
Tajikistan	12,786	1,514	179	14,121	10,203	2,359	1,559	14,121
Thailand	1,499	56,681	58,180	-	-	-	-	-
The former Yugoslav Republic of Macedonia	6,972	1,346	4,487	3,832	827	1,623	1,382	3,832
Togo	2,753	168	18	2,903	2,457	273	173	2,903
Tonga	-	4	(123)	127	-	-	127	127
Trinidad and Tobago	153	5,552	1,308	4,397	-	-	4,397	4,397
Tunisia	27,832	9,419	997	36,254	16,540	10,044	9,670	36,254

Schedule 9.2

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	3,951	148,008	151,959	-	-	-	-	-
Turkmenistan	4,524	2,355	285	6,594	-	4,167	2,427	6,594
Uganda	2,222	673	71	2,824	1,415	718	691	2,824
Ukraine	3,200,268	82,751	3,283,019	-	-	-	-	-
United Arab Emirates	1,598	59,876	61,474	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	277,574	10,385,746	10,663,320	-	-	-	-	-
United Republic of Tanzania	260	506	54	712	-	193	519	712
United States of America	25,279,745	54,036,577	44,497,845	34,818,477	-	-	34,818,477	34,818,477
Uruguay	21,751	16,146	1,710	36,187	2,203	17,407	16,577	36,187
Uzbekistan	10,099	10,427	20,526	-	-	-	-	-
Vanuatu	2,596	168	18	2,746	2,394	179	173	2,746
Venezuela	87,324	56,513	143,837	-	-	-	-	-
Viet Nam	5,312	2,354	249	7,417	1,925	3,075	2,417	7,417
Yemen	4,802	1,682	178	6,306	2,785	1,794	1,727	6,306
Yugoslavia	72,299	10,092	1,211	81,180	53,695	17,088	10,397	81,180
Zambia	95	336	431	-	-	-	-	-
Zimbabwe	3,753	1,514	159	5,108	1,938	1,615	1,555	5,108
TOTAL	35,607,614	171,228,023	162,113,640	44,721,997	1,596,487	955,207	42,170,302	44,721,997

Statement X

United Nations Observer Mission in Georgia (UNOMIG) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Assessed contributions b/	32,367	19,439
Voluntary contributions c/	257	1,421
Interest income	280	201
Other/miscellaneous income	67	123
Total income	**32,971**	**21,184**
Expenditure (schedule 10.1)		
Total expenditure	**25,004**	**21,663**
Excess (shortfall) of income over expenditure	**7,967**	**(479)**
Prior period adjustments	(11)	(472)
Net excess (shortfall) of income over expenditure	**7,956**	**(951)**
Savings on or cancellation of prior period obligations	461	1,289
Transfer to other funds d/	(31)	-
Reserves and fund balances, beginning of period	3,927	3,589
Reserves and fund balances, end of period	**12,313**	**3,927**

Statement X (concluded)

United Nations Observer Mission in Georgia (UNOMIG)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	6,023	2,944
Assessed contributions receivable from Member States (schedule 10.2) b/	12,093	7,895
Accounts receivable from Member States	4	-
Other accounts receivable	152	275
Deferred charges	90	436
Inter-office transactions pending processing	1	10
Total assets	**18,363**	**11,560**
Liabilities		
Unliquidated obligations - current period	2,810	2,299
Unliquidated obligations - prior periods	459	428
Accounts payable to Member States	4	6
Other accounts payable	1,799	574
Inter-fund balances payable	947	2,309
Due to United Nations Mission in Haiti	-	2,000
Deferred credits	31	12
Inter-office transactions pending processing	-	5
Total liabilities	**6,050**	**7,633**
Reserves and fund balances		
Cumulative surplus	12,313	3,927
Total reserves and fund balances	**12,313**	**3,927**
Total liabilities, reserves and fund balances	**18,363**	**11,560**

a/ See note 2(a)

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Voluntary contribution in cash of 256,690 from Switzerland for which no budgetary provisions were made

d/ Represents voluntary contribution from Switzerland amounting to $31,438, transferred to United Nations Trust Fund for Electoral Observation earmarked for Tajikistan

The accompanying notes are an integral part of the financial statements

Schedule 10.1

United Nations Observer Mission in Georgia (UNOMIG)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	4,802	3,447	132	3,579
Military contingents	16	-	15	15
Other requirements pertaining to military personnel				
Contingent-owned equipment	228	-	228	228
Death and disability compensation	40	10	30	40
Sub-total, military personnel	**5,086**	**3,457**	**405**	**3,862**
Civilian personnel				
International and local staff	12,624	9,435	325	9,760
Sub-total, civilian personnel	**12,624**	**9,435**	**325**	**9,760**
Operational requirements				
Premises/accommodation	1,340	775	286	1,061
Infrastructure repairs	405	81	86	167
Transport operations	3,092	2,280	538	2,818
Air operations	2,909	1,786	395	2,181
Communications	822	526	253	779
Other equipment	430	287	142	429
Supplies and services	552	295	223	518
Air and surface freight				
Commercial freight and cartage	330	128	153	281
Sub-total, operational requirements	**9,880**	**6,158**	**2,076**	**8,234**
Other programmes				
Public information programmes	39	1	-	1
Training programmes	32	25	4	29
Sub-total, other programmes	**71**	**26**	**4**	**30**
United Nations Logistics Base at Brindisi	302	302	-	302
Programme support costs	1,542	1,542	-	1,542
Staff assessment	1,495	1,274	-	1,274
Total	**31,000**	**22,194**	**2,810**	**25,004**

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	622	96	-	718	559	63	96	718
Albania	47	187	150	84	-	-	84	84
Algeria	1,446	5,625	4,642	2,429	-	-	2,429	2,429
Andorra	308	1,243	996	555	-	-	555	555
Angola	270	309	123	456	-	147	309	456
Antigua and Barbuda	350	63	-	413	314	36	63	413
Argentina	45,969	65,702	32,792	78,879	-	13,177	65,702	78,879
Armenia	169	552	522	199	-	-	199	199
Australia	-	460,453	437,409	23,044	-	-	23,044	23,044
Austria	-	292,424	277,788	14,636	-	-	14,636	14,636
Azerbaijan	338	1,079	1,042	375	-	-	375	375
Bahamas	-	930	883	47	-	-	47	47
Bahrain	261	1,058	502	818	-	-	818	818
Bangladesh	-	309	170	139	-	-	139	139
Barbados	171	497	236	432	-	-	432	432
Belarus	73,235	4,437	-	77,672	68,695	4,540	4,437	77,672
Belgium	-	342,741	325,585	17,156	-	-	17,156	17,156
Belize	203	31	233	1	-	-	1	1
Benin	15	63	-	78	-	15	63	78
Bhutan	8	31	26	13	-	-	13	13
Bolivia	107	435	519	23	-	-	23	23
Bosnia and Herzegovina	1,748	312	1,600	460	71	77	312	460
Botswana	-	309	293	16	-	-	16	16
Brazil	185,164	91,398	-	276,562	130,102	55,062	91,398	276,562
Brunei Darussalam	682	1,243	527	1,398	-	155	1,243	1,398
Bulgaria	1,873	969	1,581	1,261	-	292	969	1,261
Burkina Faso	577	63	228	412	313	36	63	412
Burundi	553	31	-	584	533	20	31	584
Cambodia	574	63	574	63	-	-	63	63
Cameroon	1,362	809	-	2,171	863	499	809	2,171
Canada	-	852,586	809 320	43,266	-	-	43,266	43,266
Cape Verde	561	61	-	622	533	28	61	622
Central African Republic	569	33	-	602	541	28	33	602
Chad	8	31	-	39	-	8	31	39
Chile	13,966	8,268	7,234	15,000	2,463	4,269	8,268	15,000

Schedule 10.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	12	370,169	352,156	18,025	1	-	18,024	18,025
Colombia	5,778	6,771	12,210	339	-	-	339	339
Comoros	553	31	-	584	533	20	31	584
Congo	1,165	187	-	1,352	1,053	112	187	1,352
Costa Rica	1,025	995	1,969	51	-	-	51	51
Cote d'Ivoire	1,097	564	-	1,661	710	387	564	1,661
Croatia	13,219	2,080	15,167	132	-	-	132	132
Cuba	399	1,570	1,285	684	-	-	684	684
Cyprus	-	2,114	2,008	106	-	-	106	106
Czech Republic	10,699	35,754	43,635	2,818	-	-	2,818	2,818
Democratic People's Republic of Korea	6,500	1,072	-	7,572	5,577	923	1,072	7,572
Democratic Republic of the Congo	1,468	435	-	1,903	1,191	277	435	1,903
Denmark	-	214,777	204,027	10,750	-	-	10,750	10,750
Djibouti	553	31	-	584	533	20	31	584
Dominica	553	31	-	584	533	20	31	584
Dominican Republic	549	930	746	733	-	-	733	733
Ecuador	750	1,245	-	1,995	323	427	1,245	1,995
Egypt	1,074	4,042	3,312	1,804	-	-	1,804	1,804
El Salvador	1,703	746	1,519	930	-	184	746	930
Equatorial Guinea	8	31	38	1	-	-	1	1
Eritrea	160	31	178	13	-	-	13	13
Estonia	231	850	1,027	54	-	-	54	54
Ethiopia	387	185	208	364	61	118	185	364
Fiji	136	249	372	13	-	-	13	13
Finland	-	168,491	160,063	8,428	-	-	8,428	8,428
France	610,737	2,465,148	2,952,146	123,739	-	-	123,739	123,739
Gabon	2,199	932	-	3,131	1,589	610	932	3,131
Gambia	553	31	-	584	533	20	31	584
Georgia	17,471	864	-	18,335	16,050	1,421	864	18,335
Germany	1,574	3,053,065	2,902,643	151,996	-	-	151,996	151,996
Ghana	12	434	424	22	-	-	22	22
Greece	-	105,892	100,974	4,918	-	-	4,918	4,918
Grenada	553	31	-	584	533	20	31	584
Guatemala	3,110	1,121	880	3,352	1,548	683		

Schedule 10.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	604	96	-	700	550	54	96	700
Guinea-Bissau	553	31	-	584	533	20	31	584
Guyana	628	63	663	28	-	-	28	28
Haiti	394	63	-	457	358	36	63	457
Honduras	683	188	860	11	-	-	11	11
Hungary	-	7,452	7,080	372	-	-	372	372
Iceland	-	9,941	8,655	1,286	-	-	1,286	1,286
India	-	18,580	17,642	938	-	-	938	938
Indonesia	17,030	11,538	23,382	5,186	-	-	5,186	5,186
Iran (Islamic Republic of)	2,968	11,154	9,455	4,667	-	-	4,667	4,667
Iraq	18,409	2,454	-	20,863	15,973	2,436	2,454	20,863
Ireland	-	69,578	66,092	3,486	-	-	3,486	3,486
Israel	3,207	21,565	23,713	1,059	-	-	1,059	1,059
Italy	-	1,687,918	935,048	752,870	-	-	752,870	752,870
Jamaica	314	372	462	224	-	-	224	224
Japan	459,494	6,284,888	4,925,160	1,819,222	-	-	1,819,222	1,819,222
Jordan	92	375	298	169	-	-	169	169
Kazakhstan	3,268	3,625	6,632	261	-	-	261	261
Kenya	653	434	-	1,087	395	258	434	1,087
Kiribati	-	12	(8)	20	-	-	20	20
Kuwait	235	8,168	7,966	437	-	-	437	437
Kyrgyzstan	378	445	791	32	-	-	32	32
Lao People's Democratic Republic	167	31	-	198	147	20	31	198
Latvia	-	1,307	792	515	-	-	515	515
Lebanon	1,872	993	-	2,865	1,282	590	993	2,865
Lesotho	318	63	-	381	282	36	63	381
Liberia	1,158	123	-	1,281	1,085	73	123	1,281
Libyan Arab Jamahiriya	24,267	7,992	-	32,259	18,880	5,387	7,992	32,259
Liechtenstein	-	1,861	1,771	90	-	-	90	90
Lithuania	1,135	1,182	-	2,317	-	1,135	1,182	2,317
Luxembourg	2,412	21,114	20,063	3,463	-	-	3,463	3,463
Madagascar	623	96	-	719	569	54	96	719
Malawi	30	63	-	93	-	30	63	93
Malaysia	-	11,260	5,326	5,934	-	-	5,934	5,934

Schedule 10.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	553	31	553	31	-	-	31	31
Mali	595	63	654	4	-	-	4	4
Malta	330	871	828	373	-	-	373	373
Marshall Islands	733	63	793	3	-	-	3	3
Mauritania	553	31	-	584	533	20	31	584
Mauritius	305	561	838	28	-	-	28	28
Mexico	14,071	61,288	47,879	27,480	-	-	27,480	27,480
Micronesia (Federated States of)	24	63	24	63	-	-	63	63
Monaco	-	1,238	1,180	58	-	-	58	58
Mongolia	881	123	949	55	-	-	55	55
Morocco	2,509	2,548	2,042	3,015	-	467	2,548	3,015
Mozambique	258	33	288	3	-	-	3	3
Myanmar	60	247	78	229	-	-	229	229
Namibia	174	218	190	202	-	-	202	202
Nauru	-	12	12	-	-	-	-	-
Nepal	-	122	67	55	-	-	55	55
Netherlands	-	506,734	481,374	25,360	-	-	25,360	25,360
New Zealand	-	68,648	65,205	3,443	-	-	3,443	3,443
Nicaragua	1,140	64	889	315	196	55	64	315
Niger	577	63	-	640	541	36	63	640
Nigeria	615	2,278	-	2,893	-	615	2,278	2,893
Norway	22	189,465	180,004	9,483	-	-	9,483	9,483
Oman	814	3,167	2,758	1,223	-	-	1,223	1,223
Pakistan	908	3,664	4,388	184	-	-	184	184
Palau	106	31	-	137	86	20	31	137
Panama	1,667	811	(368)	2,846	1,132	535	1,179	2,846
Papua New Guinea	120	218	138	200	-	-	200	200
Paraguay	584	871	1,067	388	-	-	388	388
Peru	11,105	6,010	-	17,115	7,784	3,321	6,010	17,115
Philippines	2,961	4,996	2,961	4,996	-	-	4,996	4,996
Poland	7,672	12,578	19,562	688	-	-	688	688
Portugal	35,563	131,094	3,514	163,143	-	32,049	131,094	163,143
Qatar	2,535	2,051	1,137	3,449	572	989	1,888	3,449
Republic of Korea	15,744	62,070	49,536	28,278	-	483	27,795	28,278

Schedule 10.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	275	909	246	938	-	29	909	938
Romania	9,117	3,871	12,746	242	-	-	242	242
Russian Federation	31,994	495,309	490,891	36,412	2	-	36,410	36,412
Rwanda	569	33	12	590	529	28	33	590
Saint Kitts and Nevis	14	31	-	45	-	14	31	45
Saint Lucia	401	31	-	432	381	20	31	432
Saint Vincent and the Grenadines	553	31	-	584	533	20	31	584
Samoa	130	31	12	149	98	20	31	149
San Marino	-	620	343	277	-	-	277	277
Sao Tome and Principe	553	31	-	584	533	20	31	584
Saudi Arabia	20,563	35,168	41,011	14,720	-	-	14,720	14,720
Senegal	686	185	-	871	577	109	185	871
Seychelles	577	63	-	640	541	36	63	640
Sierra Leone	553	31	-	584	533	20	31	584
Singapore	-	11,014	10,474	540	-	-	540	540
Slovakia	-	2,319	2,183	136	-	-	136	136
Slovenia	2,091	3,788	2,100	3,779	-	-	3,779	3,779
Solomon Islands	8	31	-	39	-	8	31	39
Somalia	553	31	-	584	533	20	31	584
South Africa	-	113,688	107,988	5,700	-	-	5,700	5,700
Spain	-	804,439	764,177	40,262	-	-	40,262	40,262
Sri Lanka	184	746	892	38	-	-	38	38
Sudan	751	219	-	970	604	147	219	970
Suriname	256	122	-	378	184	72	122	378
Swaziland	61	123	129	55	-	-	55	55
Sweden	-	336,064	319,097	16,967	-	-	16,967	16,967
Syrian Arab Republic	984	3,973	-	4,957	-	984	3,973	4,957
Tajikistan	3,285	285	98	3,472	2,964	223	285	3,472
Thailand	-	10,456	9,943	513	-	-	513	513
The former Yugoslav Republic of Macedonia	1,500	250	859	891	475	166	250	891
Togo	569	33	-	602	541	28	33	602
Tonga	-	12	(8)	20	-	-	20	20
Trinidad and Tobago	-	1,028	-	1,028	-	-	1,028	1,028
Tunisia	3,111	1,739	-	4,850	2,077	1,034	1,739	4,850

Schedule 10.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	7,457	27,336	22,602	12,191	-	-	12,191	12,191
Turkmenistan	650	445	-	1,095	225	425	445	1,095
Uganda	231	122	297	56	1	-	55	56
Ukraine	272,879	17,472	282,725	7,626	-	-	7,626	7,626
United Arab Emirates	2,738	11,057	3,613	10,182	-	-	10,182	10,182
United Kingdom of Great Britain and Northern Ireland	-	1,918,387	1,821,952	96,435	-	-	96,435	96,435
United Republic of Tanzania	40	96	17	119	-	23	96	119
United States of America	5,839,494	9,815,869	7,750,835	7,904,528	681	-	7,903,847	7,904,528
Uruguay	2,602	2,982	1,863	3,721	-	739	2,982	3,721
Uzbekistan	1,940	1,985	3,770	155	-	-	155	155
Vanuatu	553	31	-	584	533	20	31	584
Venezuela	11,302	10,520	17,282	4,540	-	-	4,540	4,540
Viet Nam	616	437	-	1,053	303	313	437	1,053
Yemen	794	309	-	1,103	612	182	309	1,103
Yugoslavia	14,470	1,903	-	16,373	12,736	1,734	1,903	16,373
Zambia	39	63	73	29	-	-	29	29
Zimbabwe	540	277	-	817	374	166	277	817
TOTAL	7,895,138	31,458,685	27,260,565	12,093,258	313,223	139,013	11,641,022	12,093,258

Statement XI

United Nations Mission of Observers in Tajikistan (UNMOT) a/

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	1 July 1998- 30 June 1999
Income		
Assessed contributions b/	16,370	20,000
Interest income	682	388
Other/miscellaneous income	451	180
Total income	**17,503**	**20,568**
Expenditure (schedule 11.1)		
Total expenditure	**13,703**	**16,361**
Excess (shortfall) of income over expenditure	**3,800**	**4,207**
Prior period adjustments	-	(3)
Net excess (shortfall) of income over expenditure	**3,800**	**4,204**
Savings on or cancellation of prior period obligations	249	1,820
Credits returned to Member States c/	(3,639)	(2,408)
Reserves and fund balances, beginning of period	7,673	4,057
Reserves and fund balances, end of period	**8,083**	**7,673**

Statement XI (concluded)

United Nations Mission of Observers in Tajikistan (UNMOT)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	10,661	10,323
Assessed contributions receivable from Member States (schedule 11.2) b/	2,493	4,909
Other accounts receivable	458	106
Deferred charges	-	40
Inter-office transactions pending processing	3	-
Total assets	**13,615**	**15,378**
Liabilities		
Unliquidated obligations - current period	2,663	3,949
Unliquidated obligations - prior periods	365	177
Unliquidated obligations - future period	-	25
Accounts payable to Member States	1,692	1,948
Other accounts payable d/	258	118
Inter-fund balances payable	507	1,467
Deferred credits	42	4
Inter-office transactions pending processing	5	17
Total liabilities	**5,532**	**7,705**
Reserves and fund balances		
Cumulative surplus	8,083	7,673
Total reserves and fund balances	**8,083**	**7,673**
Total liabilities, reserves and fund balances	**13,615**	**15,378**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectability

c/ Under the terms of General Assembly resolution 54/272 of 15 June 2000, the total assessment on Member States was reduced by $3,639,400, representing the unencumbered balance for the period ending 30 June 1999

d/ Includes $164,862, representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable

The accompanying notes are an integral part of the financial statements

Schedule 11.1

United Nations Mission of Observers in Tajikistan (UNMOT)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	945	869	25	894
Other requirements pertaining to military personnel				
Self-sustainment	46	-	6	6
Death and disability compensation	94	-	94	94
Sub-total, military personnel	**1,085**	**869**	**125**	**994**
Civilian personnel				
Civilian police	121	50	-	50
International and local staff	6,923	5,397	325	5,722
United Nations volunteers	71	70	-	70
Sub-total, civilian personnel	**7,115**	**5,517**	**325**	**5,842**
Operational requirements				
Premises/accommodation	112	70	-	70
Transport operations	812	78	718	796
Air operations	1,881	1,491	106	1,597
Communications	1,270	608	410	1,018
Other equipment	713	185	509	694
Supplies and services	513	268	183	451
Air and surface freight				
Commercial freight and cartage	325	8	287	295
Sub-total, operational requirements	**5,626**	**2,708**	**2,213**	**4,921**
Other programmes				
Public information programmes	125	86	-	86
Sub-total, other programmes	**125**	**86**	**-**	**86**
United Nations Logistics Base at Brindisi	183	183	-	183
Support account for peacekeeping operations	931	931	-	931
Staff assessment	1,079	746	-	746
Total	**16,144**	**11,040**	**2,663**	**13,703**

Schedule 11.2

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	295	45	10	330	212	67	51	330
Albania	41	91	100	32	-	-	32	32
Algeria	5,487	2,771	7,394	864	-	1	863	864
Andorra	83	613	696	-	-	-	-	-
Angola	272	152	32	392	32	188	172	392
Antigua and Barbuda	132	31	6	157	84	37	36	157
Argentina	44,541	32,352	32,741	44,152	-	7,527	36,625	44,152
Armenia	45	270	315	-	-	-	-	-
Australia	30,924	226,685	257,609	-	-	-	-	-
Austria	38,444	143,957	182,401	-	-	-	-	-
Azerbaijan	92	529	621	-	-	-	-	-
Bahamas	62	458	520	-	-	-	-	-
Bahrain	238	521	425	334	-	-	334	334
Bangladesh	20	152	172	-	-	-	-	-
Barbados	286	245	52	479	-	201	278	479
Belarus	25,836	2,181	28,017	-	-	-	-	-
Belgium	23,016	168,730	191,746	-	-	-	-	-
Belize	156	16	172	-	-	-	-	-
Benin	10	31	6	35	-	5	30	35
Bhutan	2	16	18	-	-	-	-	-
Bolivia	124	215	339	-	-	-	-	-
Bosnia and Herzegovina	708	151	704	155	-	4	151	155
Botswana	20	152	172	-	-	-	-	-
Brazil	143,566	44,971	9,587	178,950	71,097	56,747	51,106	178,950
Brunei Darussalam	788	613	825	576	-	230	346	576
Bulgaria	1,817	476	2,200	93	-	2	91	93
Burkina Faso	251	31	223	59	44	15	-	59
Burundi	225	16	4	237	199	20	18	237
Cambodia	210	31	235	6	-	-	6	6
Cameroon	1,063	397	86	1,374	406	517	451	1,374
Canada	57,467	419,683	477,150	-	-	-	-	-
Cape Verde	232	31	5	258	198	24	36	258
Central African Republic	257	16	18	255	204	33	18	255
Chad	2	16	5	13	-	-	13	13
Chile	9,478	4,072	784	12,766	3,645	4,502	4,619	12,766

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	24,671	182,246	206,916	1	1	-	-	1
Colombia	455	3,332	3,787	-	-	-	-	-
Comoros	225	16	4	237	199	20	18	237
Congo	554	91	20	625	408	113	104	625
Costa Rica	924	490	1,414	-	-	-	-	-
Cote d'Ivoire	778	275	68	985	257	416	312	985
Croatia	6,329	1,022	7,351	-	-	-	-	-
Cuba	109	770	778	101	-	-	101	101
Cyprus	626	1,041	1,667	-	-	-	-	-
Czech Republic	4,706	17,585	22,291	-	-	-	-	-
Democratic People's Republic of Korea	3,280	529	161	3,648	2,017	1,023	608	3,648
Democratic Republic of the Congo	806	215	48	973	439	290	244	973
Denmark	14,419	105,730	120,149	-	-	-	-	-
Djibouti	225	16	4	237	199	20	18	237
Dominica	225	16	238	3	-	-	3	3
Dominican Republic	544	458	770	232	-	-	232	232
Ecuador	756	613	135	1,234	162	375	697	1,234
Egypt	532	1,988	1,553	967	-	2	965	967
El Salvador	1,036	366	1,109	293	-	-	293	293
Equatorial Guinea	2	16	18	-	-	-	-	-
Eritrea	40	16	51	5	-	-	5	5
Estonia	62	418	480	-	-	-	-	-
Ethiopia	249	90	128	211	49	110	52	211
Fiji	17	122	139	-	-	-	-	-
Finland	11,310	82,945	94,255	-	-	-	-	-
France	165,753	1,213,621	1,379,374	-	-	-	-	-
Gabon	1,316	458	107	1,667	502	645	520	1,667
Gambia	225	16	4	237	199	20	18	237
Georgia	7,539	424	247	7,716	5,505	1,708	503	7,716
Germany	204,660	1,502,994	1,707,654	-	-	-	-	-
Ghana	29	215	244	-	-	-	-	-
Greece	6,958	52,139	59,097	-	-	-	-	-
Grenada	225	16	4	237	199	20	18	237
Guatemala	1,780	550	646	1,684	350	709	625	1,684

Schedule 11.2

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	278	45	8	315	208	56	51	315
Guinea-Bissau	225	16	4	237	199	20	18	237
Guyana	279	31	310	-	-	-	-	-
Haiti	251	31	6	276	203	37	36	276
Honduras	382	91	473	-	-	-	-	-
Hungary	500	3,670	4,170	-	-	-	-	-
Iceland	668	4,893	4,458	1,103	-	-	1,103	1,103
India	1,248	9,144	10,392	-	-	-	-	-
Indonesia	9,311	5,680	1,148	13,843	1,503	5,892	6,448	13,843
Iran (Islamic Republic of)	805	5,483	6,288	-	-	-	-	-
Iraq	9,412	1,204	425	10,191	6,031	2,768	1,392	10,191
Ireland	4,674	34,251	38,925	-	-	-	-	-
Israel	9,609	10,617	16,295	3,931	-	2	3,929	3,931
Italy	113,348	830,959	944,307	-	-	-	-	-
Jamaica	321	182	366	137	31	-	106	137
Japan	416,999	3,094,441	3,511,440	-	-	-	-	-
Jordan	25	182	207	-	-	-	-	-
Kazakhstan	4,578	1,784	6,362	-	-	-	-	-
Kenya	379	215	44	550	74	232	244	550
Kiribati	-	-	(13)	13	-	-	13	13
Kuwait	4,936	4,020	8,956	-	-	-	-	-
Kyrgyzstan	126	218	344	-	-	-	-	-
Lao People's Democratic Republic	141	16	4	153	115	20	18	153
Latvia	100	643	743	-	-	-	-	-
Lebanon	1,251	490	102	1,639	476	606	557	1,639
Lesotho	167	31	6	192	119	37	36	192
Liberia	499	60	12	547	403	76	68	547
Libyan Arab Jamahiriya	14,013	3,931	938	17,006	6,817	5,707	4,482	17,006
Liechtenstein	125	917	1,042	-	-	-	-	-
Lithuania	1,037	582	216	1,403	-	729	674	1,403
Luxembourg	1,419	10,399	11,818	-	-	-	-	-
Madagascar	278	45	8	315	208	56	51	315
Malawi	37	31	56	12	-	-	12	12
Malaysia	751	5,545	5,299	997	-	-	997	997

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	131	16	144	3	-	-	3	3
Mali	270	31	301	-	-	-	-	-
Malta	64	427	332	159	-	-	159	159
Marshall Islands	427	31	458	-	-	-	-	-
Mauritania	225	16	4	237	199	20	18	237
Mauritius	159	275	434	-	-	-	-	-
Mexico	11,005	30,168	35,621	5,552	-	-	5,552	5,552
Micronesia (Federated States of)	20	31	45	6	-	-	6	6
Monaco	83	613	696	-	-	-	-	-
Mongolia	348	60	408	-	-	-	-	-
Morocco	272	1,253	1,525	-	-	-	-	-
Mozambique	118	16	134	-	-	-	-	-
Myanmar	48	122	126	44	-	-	44	44
Namibia	14	105	91	28	-	-	28	28
Nauru	-	-	-	-	-	-	-	-
Nepal	25	59	84	-	-	-	-	-
Netherlands	34,033	249,469	283,502	-	-	-	-	-
New Zealand	4,611	33,793	38,404	-	-	-	-	-
Nicaragua	483	31	395	119	89	30	-	119
Niger	251	31	6	276	203	37	36	276
Nigeria	167	1,118	724	561	-	-	561	561
Norway	12,729	93,279	106,008	-	-	-	-	-
Oman	302	1,561	1,217	646	-	-	646	646
Pakistan	246	1,804	2,050	-	-	-	-	-
Palau	81	16	54	43	5	20	18	43
Panama	604	397	92	909	117	341	451	909
Papua New Guinea	169	105	264	10	-	-	10	10
Paraguay	263	427	690	-	-	-	-	-
Peru	5,198	2,957	578	7,577	1,269	2,954	3,354	7,577
Philippines	2,386	2,460	2,837	2,009	-	1	2,008	2,009
Poland	864	6,187	7,051	-	-	-	-	-
Portugal	8,702	64,682	16,587	56,797	-	-	56,797	56,797
Qatar	2,359	1,009	1,358	2,010	-	864	1,146	2,010
Republic of Korea	4,148	30,558	34,706	-	-	-	-	-

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	291	445	497	239	-	3	236	239
Romania	6,075	1,904	7,979	-	-	-	-	-
Russian Federation	37,713	243,306	281,018	1	1	-	-	1
Rwanda	244	16	256	4	-	-	4	4
Saint Kitts and Nevis	14	16	4	26	-	8	18	26
Saint Lucia	193	16	4	205	167	20	18	205
Saint Vincent and the Grenadines	225	16	4	237	199	20	18	237
Samoa	93	16	4	105	67	20	18	105
San Marino	42	306	348	-	-	-	-	-
Sao Tome and Principe	225	16	4	237	199	20	18	237
Saudi Arabia	19,568	17,310	35,730	1,148	-	-	1,148	1,148
Senegal	357	90	414	33	-	-	33	33
Seychelles	251	31	6	276	203	37	36	276
Sierra Leone	212	16	4	224	186	20	18	224
Singapore	735	5,423	6,158	-	-	-	-	-
Slovakia	162	1,140	1,302	-	-	-	-	-
Slovenia	759	1,866	2,508	117	-	2	115	117
Solomon Islands	2	16	15	3	-	-	3	3
Somalia	225	16	4	237	199	20	18	237
South Africa	7,645	55,967	63,612	-	-	-	-	-
Spain	54,072	396,026	450,098	-	-	-	-	-
Sri Lanka	225	366	591	-	-	-	-	-
Sudan	422	105	25	502	226	157	119	502
Suriname	173	59	12	220	79	74	67	220
Swaziland	249	60	12	297	153	76	68	297
Sweden	22,646	165,432	188,078	-	-	-	-	-
Syrian Arab Republic	5,301	1,957	406	6,852	2,257	2,371	2,224	6,852
Tajikistan	1,307	138	42	1,403	978	266	159	1,403
Thailand	698	5,147	5,845	-	-	-	-	-
The former Yugoslav Republic of Macedonia	651	122	433	340	123	78	139	340
Togo	244	16	5	255	204	33	18	255
Tonga	-	-	(13)	13	-	-	13	13
Trinidad and Tobago	71	508	211	368	-	-	368	368
Tunisia	2,172	856	180	2,848	814	1,061	973	2,848

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	1,840	13,456	10,433	4,863	-	3	4,860	4,863
Turkmenistan	625	218	75	768	37	480	251	768
Uganda	146	59	12	193	52	74	67	193
Ukraine	325,216	7,769	332,985	-	-	-	-	-
United Arab Emirates	743	5,444	6,187	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	129,004	944,396	1,073,400	-	-	-	-	-
United Republic of Tanzania	45	45	10	80	-	29	51	80
United States of America	2,726,612	4,964,919	5,626,635	2,064,896	470	-	2,064,426	2,064,896
Uruguay	2,535	1,470	312	3,693	178	1,844	1,671	3,693
Uzbekistan	1,794	975	2,769	-	-	-	-	-
Vanuatu	225	16	4	237	199	20	18	237
Venezuela	12,447	5,173	17,620	-	-	-	-	-
Viet Nam	533	215	54	694	110	340	244	694
Yemen	466	152	32	586	226	188	172	586
Yugoslavia	6,863	936	301	7,498	4,474	1,946	1,078	7,498
Zambia	20	31	40	11	-	-	11	11
Zimbabwe	319	137	27	429	104	169	156	429
TOTAL	4,909,227	15,618,645	18,035,077	2,492,795	116,782	105,475	2,270,538	2,492,795

Statement XII

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Assessed contributions b/	15,049	133,099
Interest income	4,618	2,990
Other/miscellaneous income c/	1,600	3,575
Total income	**21,267**	**139,664**
Expenditure (schedule 12.1)		
Total expenditure	**14,231**	**132,950**
Excess (shortfall) of income over expenditure	**7,036**	**6,714**
Prior period adjustments d/	(395)	4
Net excess (shortfall) of income over expenditure	**6,641**	**6,718**
Savings on or cancellation of prior period obligations	5,033	33,356
Credits returned to Member States	-	(4,722)
Reserves and fund balances, beginning of period	81,513	46,161
Reserves and fund balances, end of period	**93,187**	**81,513**

Statement XII (concluded)

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	83,972	49,024
Short-term investment	-	20,000
Assessed contributions receivable from Member States (schedule 12.2) b/	95,432	129,118
Accounts receivable from Member States	144	172 f/
Other accounts receivable	3,231	4,927 f/
Inter-fund balances receivable	1,330	-
Deferred charges	27	364
Inter-office transactions pending processing	26	650
Total assets	**184,162**	**204,255**
Liabilities		
Unliquidated obligations - current period	2,846	51,859
Unliquidated obligations - prior periods	81,484	59,528
Accounts payable to Member States	1,615	2,044
Other accounts payable e/	4,106	4,287
Inter-fund balances payable	-	4,266
Deferred credits	899	717
Inter-office transactions pending processing	25	41
Total liabilities	**90,975**	**122,742**
Reserves and fund balances		
Cumulative surplus	93,187	81,513
Total reserves and fund balances	**93,187**	**81,513**
Total liabilities, reserves and fund balances	**184,162**	**204,255**

a/ See note 2(a)

b/ Includes assessed contributions unpaid irrespective of collectibility

c/ Includes sale of equipment ($875,171) and refund of prior period expenditures ($257,943)

d/ Represents approved write-offs of $5,584, accounting adjustments of $338,227 and miscellaneous charges and other prior period adjustmnets of $50,848

e/ Includes $3,103,200 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to Accounts Payable

f/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 12.1

United Nations Observer Mission in Angola (MONUA)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	24	8	15	23
Military contingents	1,173	945	150	1,095
Other requirements pertaining to military personnel				
Contingent-owned equipment	156	-	156	156
Self-sustainment	146	-	146	146
Sub-total, military personnel	**1,499**	**953**	**467**	**1,420**
Civilian personnel				
Civilian police	62	16	45	61
International and local staff	5,956	5,257	296	5,553
United Nations volunteers	176	127	49	176
Sub-total, civilian personnel	**6,194**	**5,400**	**390**	**5,790**
Operational requirements				
Premises/accommodation	314	50	263	313
Transport operations	126	96	-	96
Air operations	358	274	75	349
Communications	272	87	139	226
Supplies and services	4,351	3,011	1,318	4,329
Air and surface freight				
Transport of contingent-owned equipment	489	239	110	349
Commercial freight and cartage	-	5	84	89
Sub-total, operational requirements	**5,910**	**3,762**	**1,989**	**5,751**
United Nations Logistics Base at Brindisi	72	72	-	72
Programme support costs	369	369	-	369
Staff assessment	838	829	-	829
Total	**14,882**	**11,385**	**2,846**	**14,231**

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	10,272	42	10,293	21	-	-	21	21
Albania	482	86	524	44	-	-	44	44
Algeria	16,962	2,558	18,277	1,243	-	-	1,243	1,243
Andorra	3,307	573	3,591	289	-	-	289	289
Angola	4,365	143	-	4,508	3,463	902	143	4,508
Antigua and Barbuda	3,957	27	-	3,984	3,629	328	27	3,984
Argentina	311,454	30,600	165,733	176,321	-	145,721	30,600	176,321
Armenia	2,511	231	2,656	86	-	-	86	86
Australia	-	212,102	104,992	107,110	-	-	107,110	107,110
Austria	-	134,704	66,669	68,035	-	-	68,035	68,035
Azerbaijan	260,645	448	260,934	159	-	-	159	159
Bahamas	1,139	428	1,351	216	-	-	216	216
Bahrain	5,315	487	259	5,543	-	5,056	487	5,543
Bangladesh	-	143	71	72	-	-	72	72
Barbados	2,644	229	689	2,184	-	1,955	229	2,184
Belarus	2,494,099	1,934	-	2,496,033	2,450,697	43,402	1,934	2,496,033
Belgium	-	157,880	78,144	79,736	-	-	79,736	79,736
Belize	6,838	15	6,845	8	-	-	8	8
Benin	153	27	-	180	-	153	27	180
Bhutan	67	15	74	8	-	-	8	8
Bolivia	12,007	201	1,400	10,808	8,187	2,420	201	10,808
Bosnia and Herzegovina	24,319	144	19,089	5,374	3,590	1,640	144	5,374
Botswana	-	143	71	72	-	-	72	72
Brazil	574,050	42,079	-	616,129	82,920	491,130	42,079	616,129
Brunei Darussalam	3,527	572	2,956	1,143	-	571	572	1,143
Bulgaria	13,642	411	12,556	1,497	-	1,086	411	1,497
Burkina Faso	-	27	14	13	-	-	13	13
Burundi	9,837	15	-	9,852	9,673	164	15	9,852
Cambodia	9,650	28	9,664	14	-	-	14	14
Cameroon	20,616	373	-	20,989	16,149	4,467	373	20,989
Canada	-	392,185	194,866	197,319	-	-	197,319	197,319
Cape Verde	8,816	27	-	8,843	8,588	228	27	8,843
Central African Republic	10,056	15	-	10,071	9,792	264	15	10,071
Chad	65	15	-	80	-	65	15	80
Chile	59,143	3,830	61,009	1,964	-	-	1,964	1,964

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	465,410	171,003	549,337	87,076	27	-	87,049	87,076
Colombia	12,807	3,119	14,351	1,575	-	-	1,575	1,575
Comoros	9,837	15	-	9,852	9,673	164	15	9,852
Congo	16,995	86	-	17,081	16,014	981	86	17,081
Costa Rica	25,063	457	-	25,520	19,613	5,450	457	25,520
Cote d'Ivoire	15,526	257	-	15,783	11,969	3,557	257	15,783
Croatia	187,825	931	188,323	433	-	-	433	433
Cuba	-	711	365	346	-	-	346	346
Cyprus	-	973	482	491	-	-	491	491
Czech Republic	17,934	16,158	8,430	25,662	-	9,504	16,158	25,662
Democratic People's Republic of Korea	91,590	476	91,850	216	-	-	216	216
Democratic Republic of the Congo	14,224	201	-	14,425	11,725	2,499	201	14,425
Denmark	-	98,938	48,959	49,979	-	-	49,979	49,979
Djibouti	9,837	15	-	9,852	9,673	164	15	9,852
Dominica	8,222	15	-	8,237	8,058	164	15	8,237
Dominican Republic	5,350	428	2,001	3,777	-	3,349	428	3,777
Ecuador	6,698	572	-	7,270	-	6,698	572	7,270
Egypt	-	1,859	920	939	-	-	939	939
El Salvador	23,997	345	8,000	16,342	12,060	3,937	345	16,342
Equatorial Guinea	9,926	15	9,933	8	-	-	8	8
Eritrea	2,166	15	2,173	8	-	-	8	8
Estonia	80,996	381	81,203	174	-	-	174	174
Ethiopia	7,166	88	568	6,686	5,515	1,083	88	6,686
Fiji	835	116	893	58	-	-	58	58
Finland	-	77,622	38,404	39,218	-	-	39,218	39,218
France	6,826,123	1,135,134	7,388,662	572,595	-	-	572,595	572,595
Gabon	24,783	428	-	25,211	19,258	5,525	428	25,211
Gambia	9,926	15	-	9,941	9,762	164	15	9,941
Georgia	250,337	346	-	250,683	236,256	14,081	346	250,683
Germany	4,016	1,407,199	699,295	711,920	-	-	711,920	711,920
Ghana	-	201	99	102	-	-	102	102
Greece	372,944	49,150	396,743	25,351	-	-	25,351	25,351
Grenada	8,222	15	-	8,237	8,058	164	15	8,237
Guatemala	45,898	515	10,554	35,859	29,238	6,106	515	35,859

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	10,229	42	-	10,271	9,735	494	42	10,271
Guinea-Bissau	8,370	15	-	8,385	8,206	164	15	8 385
Guyana	11,617	28	11,631	14	-	-	14	14
Haiti	8,347	27	-	8,374	8,019	328	27	8,374
Honduras	16,459	86	16,501	44	-	-	44	44
Hungary	-	3,434	1,700	1,734	-	-	1,734	1,734
Iceland	-	4,578	1,340	3,238	-	-	3,238	3,238
India	-	8,555	4,236	4,319	-	-	4,319	4,319
Indonesia	241,892	5,331	-	247,223	183,740	58,152	5,331	247,223
Iran (Islamic Republic of)	253,096	4,996	255,766	2,326	-	-	2,326	2,326
Iraq	293,762	1,073	-	294,835	270,548	23,214	1,073	294,835
Ireland	-	32,046	15,868	16,178	-	-	16,178	16,178
Israel	137,280	9,932	142,177	5,055	-	-	5,055	5,055
Italy	2 228,517	777,532	2 613,363	392,686	-	-	392,686	392,686
Jamaica	3,921	171	3,990	102	-	-	102	102
Japan	7 876,889	2 907,477	9 298,484	1,485,882	-	-	1,485,882	1,485,882
Jordan	1,111	171	602	680	-	509	171	680
Kazakhstan	403,046	1,592	15,933	388,705	353,789	33,324	1,592	388,705
Kenya	5,344	201	-	5,545	3,049	2,295	201	5,545
Kiribati	-	8	(19)	27	-	-	27	27
Kuwait	13,581	3,735	15,467	1,849	-	-	1,849	1,849
Kyrgyzstan	69,166	195	11,560	57,801	53,572	4,034	195	57,801
Lao People's Democratic Republic	5,684	15	-	5,699	5,520	164	15	5,699
Latvia	-	571	325	246	-	-	246	246
Lebanon	22,202	457	-	22,659	16,954	5,248	457	22,659
Lesotho	5,998	27	-	6,025	5,670	328	27	6,025
Liberia	20,075	57	-	20,132	19,419	656	57	20,132
Libyan Arab Jamahiriya	362,093	3,645	-	365,738	313,153	48,940	3,645	365,738
Liechtenstein	1,233	860	1,659	434	-	-	434	434
Lithuania	143,940	513	-	144,453	132,094	11,846	513	144,453
Luxembourg	28,621	9,728	4,817	33,532	-	23,804	9,728	33,532
Madagascar	11,679	42	-	11,721	11,185	494	42	11,721
Malawi	280	27	294	13	-	-	13	13
Malaysia	-	5,199	2,556	2,643	-	-	2,643	2,643

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	9,172	15	9,179	8	-	-	8	8
Mali	10,164	27	10,178	13	-	-	13	13
Malta	2,128	401	199	2,330	-	1,929	401	2,330
Marshall Islands	14,418	28	14,432	14	-	-	14	14
Mauritania	9,926	15	-	9,941	9,762	164	15	9,941
Mauritius	1,940	257	2,067	130	-	-	130	130
Mexico	167,527	28,287	181,074	14,740	-	-	14,740	14,740
Micronesia (Federated States of)	176	28	190	14	-	-	14	14
Monaco	2,717	573	3,001	289	-	-	289	289
Mongolia	16,312	57	16,341	28	-	-	28	28
Morocco	11,891	1,173	581	12,483	-	11,310	1,173	12,483
Mozambique	1,765	15	1,772	8	-	-	8	8
Myanmar	708	114	764	58	-	-	58	58
Namibia	1,521	99	886	734	-	635	99	734
Nauru	-	8	-	8	-	-	8	8
Nepal	158	56	186	28	-	-	28	28
Netherlands	-	233,418	115,547	117,871	-	-	117,871	117,871
New Zealand	-	31,616	15,654	15,962	-	-	15,962	15,962
Nicaragua	16,350	28	12,283	4,095	3,538	529	28	4,095
Niger	10,031	27	-	10,058	9,703	328	27	10,058
Nigeria	8,045	1,012	-	9,057	-	8,045	1,012	9,057
Norway	18	87,269	43,212	44,075	-	-	44,075	44,075
Oman	2,856	1,460	-	4,316	-	2,856	1,460	4,316
Pakistan	19,561	1,689	20,397	853	-	-	853	853
Palau	1,480	15	1,306	189	10	164	15	189
Panama	22,987	373	753	22,607	17,366	4,868	373	22,607
Papua New Guinea	1,838	99	681	1,256	11	1,146	99	1,256
Paraguay	2,421	401	2,620	202	-	-	202	202
Peru	142,333	2,784	-	145,117	113,179	29,154	2,784	145,117
Philippines	20,124	2,306	21,228	1,202	-	-	1,202	1,202
Poland	48,243	5,742	51,154	2,831	-	-	2,831	2,831
Portugal	337,509	60,810	-	398,319	-	337,509	60,810	398,319
Qatar	39,386	945	3,309	37,022	25,250	10,827	945	37,022
Republic of Korea	169,550	28,639	183,657	14,532	-	-	14,532	14,532

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	185,988	383	-	186,371	175,053	10,935	383	186,371
Romania	105,019	1,736	105,946	809	-	-	809	809
Russian Federation	1,903,919	217,087	2,026,749	94,257	35	-	94,222	94,257
Rwanda	9,779	15	9,786	8	-	-	8	8
Saint Kitts and Nevis	119	15	-	134	-	119	15	134
Saint Lucia	7,594	15	-	7,609	7,430	164	15	7,609
Saint Vincent and the Grenadines	9,747	15	-	9,762	9,583	164	15	9,762
Samoa	585	15	-	600	421	164	15	600
San Marino	567	286	142	711	-	425	286	711
Sao Tome and Principe	8,370	15	-	8,385	8,206	164	15	8,385
Saudi Arabia	45,599	16,166	53,647	8,118	-	-	8,118	8,118
Senegal	9,092	88	9,136	44	-	-	44	44
Seychelles	9,356	27	-	9,383	9,028	328	27	9,383
Sierra Leone	9,926	15	-	9,941	9,762	164	15	9,941
Singapore	-	5,086	2,500	2,586	-	-	2,586	2,586
Slovakia	2,726	1,049	543	3,232	-	2,183	1,049	3,232
Slovenia	17,124	1,746	865	18,005	-	16,259	1,746	18,005
Solomon Islands	67	15	-	82	-	67	15	82
Somalia	9,837	15	-	9,852	9,673	164	15	9,852
South Africa	-	52,361	25,927	26,434	-	-	26,434	26,434
Spain	1,006,454	370,555	1,189,874	187,135	-	-	187,135	187,135
Sri Lanka	2,120	345	2,291	174	-	-	174	174
Sudan	11,278	99	-	11,377	9,928	1,350	99	11,377
Suriname	1,886	56	-	1,942	1,229	657	56	1,942
Swaziland	13,983	57	14,012	28	-	-	28	28
Sweden	23	154,670	76,762	77,931	-	-	77,931	77,931
Syrian Arab Republic	10,967	1,832	-	12,799	-	10,967	1,832	12,799
Tajikistan	48,776	128	-	48,904	46,529	2,247	128	48,904
Thailand	-	4,828	2,372	2,456	-	-	2,456	2,456
The former Yugoslav Republic of Macedonia	19,082	116	10,038	9,160	7,532	1,512	116	9,160
Togo	9,997	15	-	10,012	9,733	264	15	10,012
Tonga	-	8	(19)	27	-	-	27	27
Trinidad and Tobago	-	470	210	260	-	-	260	260
Tunisia	44,629	801	-	45,430	35,442	9,187	801	45,430

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	64,330	12,590	50,031	26,889	-	14,299	12,590	26,889
Turkmenistan	60,190	195	-	60,385	56,156	4,034	195	60,385
Uganda	3,434	56	3,462	28	-	-	28	28
Ukraine	12,236,519	6,798	1,049,975	11,193,342	10,669,736	516,808	6,798	11,193,342
United Arab Emirates	95,505	5,093	72,809	27,789	-	22,696	5,093	27,789
United Kingdom of Great Britain and Northern Ireland	-	883,273	437,794	445,479	-	-	445,479	445,479
United Republic of Tanzania	456	42	-	498	-	456	42	498
United States of America	86,654,773	4,562,510	18,910,603	72,306,680	16,400,879	51,343,291	4,562,510	72,306,680
Uruguay	18,739	1,373	229	19,883	2,561	15,949	1,373	19,883
Uzbekistan	18,722	860	19,221	361	-	-	361	361
Vanuatu	9,837	15	-	9,852	9,673	164	15	9,852
Venezuela	444,569	4,772	447,030	2,311	-	-	2,311	2,311
Viet Nam	6,411	201	-	6,612	3,512	2,899	201	6,612
Yemen	11,746	143	-	11,889	10,106	1,640	143	11,889
Yugoslavia	277,425	841	-	278,266	261,040	16,385	841	278,266
Zambia	97	27	111	13	-	-	13	13
Zimbabwe	8,377	130	-	8,507	6,900	1,477	130	8,507
TOTAL	129,118,016	14,531,757	48,217,219	95,432,554	32,337,206	53,384,181	9,711,167	95,432,554

Statement XIII

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Assessed contributions b/	18,642	29,969
Voluntary contributions c/	977	1,788
Interest income	623	686
Other/miscellaneous income	1,974	1,098
Total income	**22,216**	**33,541**
Expenditure (schedule 13.1)		
Total expenditure d/	**19,060**	**28,049**
Net excess (shortfall) of income over expenditure	**3,156**	**5,492**
Savings on or cancellation of prior period obligations	671	2,527
Credits returned to Member States e/	(3,708)	(907)
Reserves and fund balances, beginning of period	9,656	2,544
Reserves and fund balances, end of period	**9,775**	**9,656**

Statement XIII (concluded)

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	11,745	10,720
Assessed contributions receivable from Member States (schedule 13.2) b/	21,069	22,415
Accounts receivable from Member States	69	63
Other accounts receivable	129	1,704
Deferred charges	38	55
Inter-office transactions pending processing	3	-
Total assets	**33,053**	**34,957**
Liabilities		
Unliquidated obligations - current period	904	5,854
Unliquidated obligations - prior periods	1,197	1,461
Accounts payable to Member States	3,151	1,640
Other accounts payable f/	237	352
Inter-fund balances payable	17,636	15,775
Deferred credits	114	53
Inter-office transactions pending processing	39	166
Total liabilities	**23,278**	**25,301**
Reserves and fund balances		
Cumulative surplus	9,775	9,656
Total reserves and fund balances	**9,775**	**9,656**
Total liabilities, reserves and fund balances	**33,053**	**34,957**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectability

c/ Represents voluntary contributions in kind from the United States of America amounting to $977.500 for which budgetary provisions have been made for air operations

d/ The Advisory Committee on Administrative and Budgetary Questions, in its letter of 10 December 1999, concurred with the request of the Controller to enter into additional commitments in the amount of $2,201,284 to meet the cost of the extension of MIPONUH through 15 May 2000 and its liquidation thereafter to 30 June 2000

e/ Under the terms of General Assembly resolution 54/276 of 15 June 2000, the total assessment on Member States was reduced by $3,707 700, representing the unencumbered balance for the period ending 30 June 1999

f/ Includes $201.256, representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable

The accompanying notes are an integral part of the financial statements

Schedule 13.1

United Nations Civilian Police Mission in Haiti (MIPONUH)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Other requirements pertaining to military personnel				
Self-sustainment	22	-	13	13
Death and disability compensation	95	-	95	95
Sub-total, military personnel	**117**	**-**	**108**	**108**
Civilian personnel				
Civilian police	6,327	5,313	76	5,389
International and local staff	7,269	6,782	79	6,861
United Nations volunteers	574	393	119	512
Sub-total, civilian personnel	**14,170**	**12,488**	**274**	**12,762**
Operational requirements				
Premises/accommodation	768	538	4	542
Transport operations	1,304	630	249	879
Air operations	84	43	8	51
Naval operations	38	14	-	14
Communications	337	186	80	266
Other equipment	171	111	48	159
Supplies and services	1,297	900	113	1,013
Air and surface freight				
Commercial freight and cartage	30	11	20	31
Sub-total, operational requirements	**4,029**	**2,433**	**522**	**2,955**
Other programmes				
Public information programmes	36	18	-	18
Sub-total, other programmes	**36**	**18**	**-**	**18**
United Nations Logistics Base at Brindisi	182	182	-	182
Support account for peacekeeping operations	928	928	-	928
Staff assessment	1,237	1,130	-	1,130
Voluntary contributions in kind (budgeted)	977	977	-	977
Total	**21,676**	**18,156**	**904**	**19,060**

Schedule 13.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	784	52	10	826	589	185	52	826
Albania	64	106	170	-	-	-	-	-
Algeria	9,261	3,225	12,486	-	-	-	-	-
Andorra	428	705	1,133	-	-	-	-	-
Angola	405	176	34	547	-	371	176	547
Antigua and Barbuda	728	35	6	757	593	129	35	757
Argentina	41,830	36,941	35,995	42,776	-	5,835	36,941	42,776
Armenia	1,176	334	711	799	-	465	334	799
Australia	-	261,159	261,159	-	-	-	-	-
Austria	-	165,844	165,844	-	-	-	-	-
Azerbaijan	633	657	1,290	-	-	-	-	-
Bahamas	322	528	850	-	-	-	-	-
Bahrain	21	598	619	-	-	-	-	-
Bangladesh	-	176	176	-	-	-	-	-
Barbados	1,868	282	240	1,910	1,130	498	282	1,910
Belarus	5,987	2,619	8,606	-	-	-	-	-
Belgium	-	194,386	194,386	-	-	-	-	-
Belize	685	18	703	-	-	-	-	-
Benin	18	35	5	48	-	13	35	48
Bhutan	10	18	28	-	-	-	-	-
Bolivia	153	247	400	-	-	-	-	-
Bosnia and Herzegovina	1,802	176	1,582	396	-	220	176	396
Botswana	-	176	176	-	-	-	-	-
Brazil	316,110	51,809	10,101	357,818	181,361	124,648	51,809	357,818
Brunei Darussalam	1,281	705	1,306	680	-	-	680	680
Bulgaria	-	583	583	-	-	-	-	-
Burkina Faso	728	35	6	757	591	131	35	757
Burundi	696	18	4	710	595	97	18	710
Cambodia	1,369	34	1,377	26	15	-	11	26
Cameroon	2,247	458	89	2,616	1,085	1,073	458	2,616
Canada	-	484,017	484,017	-	-	-	-	-
Cape Verde	710	35	6	739	593	111	35	739
Central African Republic	714	18	4	728	595	115	18	728
Chad	8	18	4	22	-	4	18	22
Chile	18,762	4,670	881	22,551	8,488	9,393	4,670	22,551

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	195,418	209,483	404,901	-	-	-	-	-
Colombia	9,078	3,841	12,919	-	-	-	-	-
Comoros	696	18	4	710	595	97	18	710
Congo	1,531	106	22	1,615	1,173	336	106	1,615
Costa Rica	636	564	1,018	182	-	-	182	182
Cote d'Ivoire	2,028	318	414	1,932	738	876	318	1,932
Croatia	15,152	1,204	16,356	-	-	-	-	-
Cuba	610	894	1,504	-	-	-	-	-
Cyprus	-	1,198	1,198	-	-	-	-	-
Czech Republic	19,205	20,558	39,763	-	-	-	-	-
Democratic People's Republic of Korea	8,386	625	9,011	-	-	-	-	-
Democratic Republic of the Congo	1,840	247	48	2,039	1,137	655	247	2,039
Denmark	-	121,798	121,798	-	-	-	-	-
Djibouti	696	18	4	710	594	98	18	710
Dominica	696	18	4	710	595	97	18	710
Dominican Republic	491	528	1,019	-	-	-	-	-
Ecuador	1,358	705	137	1,926	-	1,221	705	1,926
Egypt	4,016	2,290	6,306	-	-	-	-	-
El Salvador	2,138	422	1,964	596	-	174	422	596
Equatorial Guinea	8	18	26	-	-	-	-	-
Eritrea	508	18	526	-	-	-	-	-
Estonia	356	496	852	-	-	-	-	-
Ethiopia	885	106	312	679	281	292	106	679
Fiji	84	141	225	-	-	-	-	-
Finland	-	95,546	95,546	-	-	-	-	-
France	1,507,163	1,398,643	2,905,806	-	-	-	-	-
Gabon	2,463	528	103	2,888	1,064	1,296	528	2,888
Gambia	696	18	4	710	595	97	18	710
Georgia	17,804	539	131	18,212	13,459	4,214	539	18,212
Germany	666,746	1,730,673	2,397,419	-	-	-	-	-
Ghana	-	247	247	-	-	-	-	-
Greece	34,447	59,702	94,149	-	-	-	-	-
Grenada	696	18	4	710	595	97	18	710
Guatemala	3,910	635	4,545	-	-	-	-	-

Schedule 13.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	764	52	10	806	589	165	52	806
Guinea-Bissau	696	18	4	710	595	97	18	710
Guyana	1,394	34	1,428	-	-	-	-	-
Haiti	498	35	6	527	363	129	35	527
Honduras	-	106	106	-	-	-	-	-
Hungary	-	4,229	4,229	-	-	-	-	-
Iceland	-	5,637	1,377	4,260	-	-	4,260	4,260
India	1,756	10,535	11,516	775	-	-	775	775
Indonesia	30,604	6,526	1,264	35,866	15,208	14,132	6,526	35,866
Iran (Islamic Republic of)	22,505	6,454	28,959	-	-	-	-	-
Iraq	23,249	1,444	310	24,383	16,311	6,628	1,444	24,383
Ireland	5,855	39,465	43,433	1,887	-	-	1,887	1,887
Israel	36,285	12,211	48,496	-	-	-	-	-
Italy	580,463	957,304	1,537,767	-	-	-	-	-
Jamaica	368	212	420	160	-	-	160	160
Japan	2,098,131	3,552,827	5,092,726	558,232	-	-	558,232	558,232
Jordan	136	212	348	-	-	-	-	-
Kazakhstan	32,476	2,130	34,606	-	-	-	-	-
Kenya	1,347	247	-	1,594	734	613	247	1,594
Kiribati	-	-	(11)	11	-	-	11	11
Kuwait	5,908	4,656	10,564	-	-	-	-	-
Kyrgyzstan	4,928	261	5,189	-	-	-	-	-
Lao People's Democratic Republic	696	18	4	710	595	97	18	710
Latvia	-	769	769	-	-	-	-	-
Lebanon	2,412	564	110	2,866	1,060	1,242	564	2,866
Lesotho	728	35	6	757	593	129	35	757
Liberia	1,459	71	14	1,516	1,184	261	71	1,516
Libyan Arab Jamahiriya	29,414	4,564	907	33,071	15,637	12,870	4,564	33,071
Liechtenstein	-	1,058	1,058	-	-	-	-	-
Lithuania	2,080	699	151	2,628	-	1,929	699	2,628
Luxembourg	17,718	11,980	14,316	15,382	-	3,402	11,980	15,382
Madagascar	764	52	10	806	589	165	52	806
Malawi	45	35	6	74	-	39	35	74
Malaysia	-	6,375	6,375	-	-	-	-	-

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	696	18	701	13	-	6	7	13
Mali	749	35	784	-	-	-	-	-
Malta	299	493	792	-	-	-	-	-
Marshall Islands	1,219	34	1,253	-	-	-	-	-
Mauritania	696	18	4	710	595	97	18	710
Mauritius	472	318	790	-	-	-	-	-
Mexico	20,829	34,695	55,524	-	-	-	-	-
Micronesia (Federated States of)	20	34	28	26	-	-	26	26
Monaco	1,235	705	1,940	-	-	-	-	-
Mongolia	931	71	1,002	-	-	-	-	-
Morocco	875	1,445	(1,185)	3,505	-	2,060	1,445	3,505
Mozambique	714	18	732	-	-	-	-	-
Myanmar	13	140	153	-	-	-	-	-
Namibia	76	123	24	175	-	52	123	175
Nauru	-	-	-	-	-	-	-	-
Nepal	186	70	202	54	-	-	54	54
Netherlands	-	287,411	287,411	-	-	-	-	-
New Zealand	-	38,937	38,937	-	-	-	-	-
Nicaragua	1,431	34	1,465	-	-	-	-	-
Niger	728	35	6	757	591	131	35	757
Nigeria	984	1,322	275	2,031	-	709	1,322	2,031
Norway	165,741	107,473	188,740	84,474	-	84,474	-	84,474
Oman	-	1,796	437	1,359	-	-	1,359	1,359
Pakistan	1,789	2,079	3,868	-	-	-	-	-
Palau	361	18	352	27	-	9	18	27
Panama	809	458	1,267	-	-	-	-	-
Papua New Guinea	900	123	230	793	363	307	123	793
Paraguay	299	493	792	-	-	-	-	-
Peru	13,339	3,392	653	16,078	5,722	6,964	3,392	16,078
Philippines	1,700	2,830	2,627	1,903	-	-	1,903	1,903
Poland	23,067	7,175	30,242	-	-	-	-	-
Portugal	44,197	74,229	16,093	102,333	-	28,104	74,229	102,333
Qatar	3,583	1,163	2,155	2,591	-	1,428	1,163	2,591
Republic of Korea	21,077	35,156	56,233	-	-	-	-	-

Schedule 13.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	482	547	119	910	-	363	547	910
Romania	18,910	2,242	21,152	-	-	-	-	-
Russian Federation	229,720	290,985	520,705	-	-	-	-	-
Rwanda	714	18	4	728	593	117	18	728
Saint Kitts and Nevis	13	18	4	27	-	9	18	27
Saint Lucia	696	18	4	710	594	98	18	710
Saint Vincent and the Grenadines	696	18	4	710	594	98	18	710
Samoa	201	18	4	215	99	98	18	215
San Marino	-	351	351	-	-	-	-	-
Sao Tome and Principe	696	18	4	710	594	98	18	710
Saudi Arabia	36,790	19,974	56,764	-	-	-	-	-
Senegal	868	106	974	-	-	-	-	-
Seychelles	728	35	6	757	591	131	35	757
Sierra Leone	696	18	4	710	594	98	18	710
Singapore	-	6,234	6,234	-	-	-	-	-
Slovakia	894	1,331	1,599	626	-	-	626	626
Slovenia	1,359	2,149	2,568	940	-	-	940	940
Solomon Islands	10	18	4	24	-	6	18	24
Somalia	696	18	4	710	594	98	18	710
South Africa	-	64,483	64,483	-	-	-	-	-
Spain	174,509	456,250	500,709	130,050	-	-	130,050	130,050
Sri Lanka	260	422	682	-	-	-	-	-
Sudan	941	123	24	1,040	568	349	123	1,040
Suriname	570	70	13	627	354	203	70	627
Swaziland	1,459	71	1,530	-	-	-	-	-
Sweden	23	190,712	190,735	-	-	-	-	-
Syrian Arab Republic	10,891	2,255	440	12,706	5,444	5,007	2,255	12,706
Tajikistan	3,106	166	34	3,238	2,361	711	166	3,238
Thailand	-	5,918	5,918	-	-	-	-	-
The former Yugoslav Republic of Macedonia	1,635	141	959	817	230	446	141	817
Togo	714	18	4	728	593	117	18	728
Tonga	-	-	(11)	11	-	-	11	11
Trinidad and Tobago	-	588	588	-	-	-	-	-
Tunisia	5,873	987	193	6,667	3,351	2,329	987	6,667

Schedule 13.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	9,377	15,504	24,881	-	-	-	-	-
Turkmenistan	698	261	55	904	-	643	261	904
Uganda	799	70	13	856	583	203	70	856
Ukraine	770,537	9,426	779,938	25	-	-	25	25
United Arab Emirates	3,810	6,272	10,082	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	1,088,422	1,088,422	-	-	-	-	-
United Republic of Tanzania	101	52	10	143	-	91	52	143
United States of America	14,975,114	5,655,687	1,125,837	19,504,964	662,696	13,186,581	5,655,687	19,504,964
Uruguay	3,363	1,692	330	4,725	-	3,033	1,692	4,725
Uzbekistan	3,568	1,174	4,742	-	-	-	-	-
Vanuatu	696	18	4	710	594	98	18	710
Venezuela	12,957	6,028	18,985	-	-	-	-	-
Viet Nam	928	247	48	1,127	161	719	247	1,127
Yemen	1,005	176	34	1,147	557	414	176	1,147
Yugoslavia	16,713	1,111	234	17,590	11,780	4,699	1,111	17,590
Zambia	66	35	101	-	-	-	-	-
Zimbabwe	780	158	30	908	373	377	158	908
TOTAL	22,414,896	17,928,865	19,274,826	21,068,935	971,088	13,526,311	6,571,536	21,068,935

Statement XIV

United Nations Mission in the Central African Republic (MINURCA) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Assessed contributions b/	41,098	63,416
Voluntary contributions c/	736	2,874
Interest income	494	235
Other/miscellaneous income d/	506	177
Total income	**42,834**	**66,702**
Expenditure (schedule 14.1)		
Total expenditure	**40,637**	**63,095**
Net excess (shortfall) of income over expenditure	**2,197**	**3,607**
Savings on or cancellation of prior period obligations	1,645	1.905
Credits returned to Member States e/	(3,194)	(1.893)
Reserves and fund balances, beginning of period	5,512	1.893
Reserves and fund balances, end of period	**6,160**	**5,512**

United Nations Mission in the Central African Republic (MINURCA)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	5,710	1,819
Assessed contributions receivable from Member States (schedule 14.2) b/	40,597	47,498
Accounts receivable from Member States	8	2 g/
Other accounts receivable	307	336 g/
Deferred charges	40	397
Inter-office transactions pending processing	16	20
Total assets	**46,678**	**50,072**
Liabilities		
Unliquidated obligations - current period	5,874	22,958
Unliquidated obligations - prior periods	8,598	1,354
Accounts payable to Member States	-	1,003
Other accounts payable f/	453	393
Inter-fund balances payable	8,336	3,825
Due to United Nations peacekeeping reserve fund	13,955	13,955
Due to United Nations Mission in Haiti	3,200	1,000
Deferred credits	97	72
Inter-office transactions pending processing	5	-
Total liabilities	**40,518**	**44,560**
Reserves and fund balances		
Cumulative surplus	6,160	5,512
Total reserves and fund balances	**6,160**	**5,512**
Total liabilities, reserves and fund balances	**46,678**	**50,072**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents voluntary contributions in kind from France and Canada amounting to $605,600 and 130,700, respectively, for which budgetary provisions have been made for military contingent expenditures

d/ Includes income from the sale of assets in the amount of $396,454.

e/ Under the terms of General Assembly resolution 54/277 of 15 June 2000, the total assessment on Member States was reduced by $3,193,900, representing the unencumbered balance for the period ending 30 June 1999

f/ Includes $286,282 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable

g/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 14.1

United Nations Mission in the Central African Republic (MINURCA)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military contingents	14,296	13,862	251	14,113
Other requirements pertaining to military personnel				
Contingent-owned equipment	2,509	9	2,500	2,509
Self-sustainment	1,148	76	1,072	1,148
Sub-total, military personnel	**17,953**	**13,947**	**3,823**	**17,770**
Civilian personnel				
Civilian police	596	589	-	589
International and local staff	8,051	7,589	209	7,798
United Nations volunteers	793	443	350	793
Civilian electoral observers	548	428	30	458
Sub-total, civilian personnel	**9,988**	**9,049**	**589**	**9,638**
Operational requirements				
Premises/accommodation	1,041	865	60	925
Infrastructure repairs	29	16	-	16
Transport operations	446	382	8	390
Air operations	4,360	3,692	499	4,191
Communications	427	343	44	387
Other equipment	102	97	-	97
Supplies and services	861	522	331	853
Air and surface freight				
Transport of contingent-owned equipment	2,530	1,990	490	2,480
Commercial freight and cartage	55	11	30	41
Sub-total, operational requirements	**9,851**	**7,918**	**1,462**	**9,380**
Other programmes				
Public information programmes	195	95	-	95
Training programmes	84	49	-	49
Sub-total, other programmes	**279**	**144**	**-**	**144**
United Nations Logistics Base at Brindisi	325	325	-	325
Support account for peacekeeping operations	1,660	1,660	-	1,660
Staff assessment	1,042	984	-	984
Voluntary contributions in kind (budgeted)	736	736	-	736
Total	**41,834**	**34,763**	**5,874**	**40,637**

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	283	120	10	393	-	167	226	393
Albania	235	240	449	26	-	-	26	26
Algeria	17,003	7,327	23,648	682	-	-	682	682
Andorra	1,283	1,603	2,716	170	-	-	170	170
Angola	787	401	33	1,155	-	416	739	1,155
Antigua and Barbuda	159	78	7	230	-	84	146	230
Argentina	135,798	84,107	67,969	151,936	-	1,017	150,919	151,936
Armenia	806	753	1,540	19	-	-	19	19
Australia	474,914	593,953	1,005,689	63,178	-	-	63,178	63,178
Austria	301,578	377,179	638,615	40,142	-	-	40,142	40,142
Azerbaijan	1,651	1,478	3,107	22	-	-	22	22
Bahamas	962	1,203	2,037	128	-	-	128	128
Bahrain	2,554	1,362	2,398	1,518	-	-	1,518	1,518
Bangladesh	321	401	680	42	-	-	42	42
Barbados	1,261	642	52	1,851	-	667	1,184	1,851
Belarus	21,096	5,923	26,696	323	-	-	323	323
Belgium	353,499	442,091	748,551	47,039	-	-	47,039	47,039
Belize	80	41	3	118	-	43	75	118
Benin	78	78	7	149	-	3	146	149
Bhutan	32	41	68	5	-	-	5	5
Bolivia	564	561	1,066	59	-	-	59	59
Bosnia and Herzegovina	786	400	901	285	-	-	285	285
Botswana	321	401	680	42	-	-	42	42
Brazil	235,984	117,829	9,521	344,292	-	126,476	217,816	344,292
Brunei Darussalam	3,151	1,603	2,788	1,966	-	-	1,966	1,966
Bulgaria	5,586	1,315	4,326	2,575	-	-	2,575	2,575
Burkina Faso	159	78	7	230	-	84	146	230
Burundi	80	41	3	118	-	43	75	118
Cambodia	159	80	101	138	-	-	138	138
Cameroon	2,148	1,043	84	3,107	-	1,174	1,933	3,107
Canada	885,421	1,100,653	1,870,461	115,613	-	-	115,613	115,613
Cape Verde	109	78	7	180	-	39	141	180
Central African Republic	130	41	3	168	-	88	80	168
Chad	39	41	3	77	-	2	75	77
Chile	9,819	10,628	849	19,598	-	276	19,322	19,598

Schedule 14.2

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	376,417	476,568	800,908	52,077	-	-	52,077	52,077
Colombia	6,985	8,735	14,792	928	-	-	928	928
Comoros	80	41	3	118	-	43	75	118
Congo	475	240	19	696	-	252	444	696
Costa Rica	2,620	1,280	3,764	136	-	-	136	136
Cote d'Ivoire	1,716	722	58	2,380	-	1,020	1,360	2,380
Croatia	7,667	2,730	10,180	217	-	-	217	217
Cuba	5,391	2,032	7,231	192	-	-	192	192
Cyprus	2,640	2,725	4,737	628	-	-	628	628
Czech Republic	40,320	46,671	82,889	4,102	-	-	4,102	4,102
Democratic People's Republic of Korea	4,189	1,419	123	5,485	-	2,661	2,824	5,485
Democratic Republic of the Congo	1,203	561	46	1,718	-	673	1,045	1,718
Denmark	221,490	277,005	468,999	29,496	-	-	29,496	29,496
Djibouti	80	41	3	118	-	43	75	118
Dominica	80	41	3	118	-	43	75	118
Dominican Republic	968	1,203	1,097	1,074	-	-	1,074	1,074
Ecuador	3,352	1,603	130	4,825	-	1,847	2,978	4,825
Egypt	4,194	5,210	8,850	554	-	-	554	554
El Salvador	1,890	962	1,199	1,653	-	-	1,653	1,653
Equatorial Guinea	39	41	75	5	-	-	5	5
Eritrea	80	41	116	5	-	-	5	5
Estonia	1,013	1,125	2,055	83	-	-	83	83
Ethiopia	242	239	66	415	-	-	415	415
Fiji	256	321	543	34	-	-	34	34
Finland	173,687	217,305	367,839	23,153	-	-	23,153	23,153
France	2,546,984	3,180,831	5,390,754	337,061	-	-	337,061	337,061
Gabon	2,664	1,203	97	3,770	-	1,521	2,249	3,770
Gambia	80	41	116	5	-	-	5	5
Georgia	6,883	1,211	123	7,971	-	5,088	2,883	7,971
Germany	3,139,694	3,936,316	6,654,724	421,286	-	-	421,286	421,286
Ghana	449	561	951	59	-	-	59	59
Greece	105,118	135,882	225,487	15,513	-	-	15,513	15,513
Grenada	80	41	3	118	-	43	75	118
Guatemala	2,935	1,442	1,055	3,322	-	651	2,671	3,322

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	235	120	10	345	-	124	221	345
Guinea-Bissau	80	41	3	118	-	43	75	118
Guyana	159	80	230	9	-	-	9	9
Haiti	159	78	7	230	-	84	146	230
Honduras	573	240	787	26	-	-	26	26
Hungary	7,689	9,616	16,284	1,021	-	-	1,021	1,021
Iceland	10,261	12,822	1,036	22,047	-	-	22,047	22,047
India	19,215	23,962	40,631	2,546	-	-	2,546	2,546
Indonesia	25,550	14,849	1,191	39,208	-	12,007	27,201	39,208
Iran (Islamic Republic of)	13,073	14,638	26,547	1,164	-	-	1,164	1,164
Iraq	11,279	3,270	291	14,258	-	7,524	6,734	14,258
Ireland	71,803	89,755	152,020	9,538	-	-	9,538	9,538
Israel	48,303	27,776	73,067	3,012	-	-	3,012	3,012
Italy	1,740,783	2,177,198	3,686,320	231,661	-	-	231,661	231,661
Jamaica	943	482	599	826	-	-	826	826
Japan	6,345,364	8,083,654	12,973,334	1,455,684	-	-	1,455,684	1,455,684
Jordan	505	482	856	131	-	-	131	131
Kazakhstan	16,182	4,823	20,713	292	-	-	292	292
Kenya	594	561	46	1,109	-	74	1,035	1,109
Kiribati	-	8	(18)	26	-	-	26	26
Kuwait	23,105	10,583	32,637	1,051	-	-	1,051	1,051
Kyrgyzstan	1,958	590	2,510	38	-	-	38	38
Lao People's Democratic Republic	80	41	3	118	-	43	75	118
Latvia	1,679	1,742	3,321	100	-	-	100	100
Lebanon	2,520	1,280	103	3,697	-	1,333	2,364	3,697
Lesotho	159	78	7	230	-	84	146	230
Liberia	314	161	13	462	-	166	296	462
Libyan Arab Jamahiriya	23,586	10,371	855	33,102	-	13,515	19,587	33,102
Liechtenstein	1,892	2,404	4,041	255	-	-	255	255
Lithuania	5,760	1,582	143	7,199	-	3,899	3,300	7,199
Luxembourg	21,744	27,246	46,095	2,895	-	-	2,895	2,895
Madagascar	235	120	10	345	-	124	221	345
Malawi	159	78	7	230	-	84	146	230
Malaysia	11,469	14,503	24,394	1,578	-	-	1,578	1,578

Schedule 14.2

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	80	41	51	70	-	-	70	70
Mali	207	78	278	7	-	-	7	7
Malta	897	1,121	1,899	119	-	-	119	119
Marshall Islands	78	80	149	9	-	-	9	9
Mauritania	80	41	3	118	-	43	75	118
Mauritius	699	722	1,344	77	-	-	77	77
Mexico	75,353	78,924	145,706	8,571	-	-	8,571	8,571
Micronesia (Federated States of)	78	80	20	138	-	-	138	138
Monaco	1,252	1,603	2,685	170	-	-	170	170
Mongolia	314	161	458	17	-	-	17	17
Morocco	2,630	3,286	5,567	349	-	-	349	349
Mozambique	130	41	166	5	-	-	5	5
Myanmar	260	320	547	33	-	-	33	33
Namibia	224	280	22	482	-	-	482	482
Nauru	-	8	1	7	-	-	7	7
Nepal	313	161	456	18	-	-	18	18
Netherlands	522,663	653,657	1,106,798	69,522	-	-	69,522	69,522
New Zealand	70,873	88,553	150,016	9,410	-	-	9,410	9,410
Nicaragua	257	80	247	90	-	-	90	90
Niger	159	78	7	230	-	84	146	230
Nigeria	2,754	2,999	260	5,493	-	-	5,493	5,493
Norway	195,462	244,422	413,911	25,973	-	-	25,973	25,973
Oman	3,265	4,085	331	7,019	-	-	7,019	7,019
Pakistan	3,790	4,727	8,015	502	-	-	502	502
Palau	80	41	3	118	-	43	75	118
Panama	1,600	1,043	84	2,559	-	605	1,954	2,559
Papua New Guinea	547	280	533	294	-	-	294	294
Paraguay	1,087	1,121	2,089	119	-	-	119	119
Peru	13,969	7,717	615	21,071	-	7,019	14,052	21,071
Philippines	6,156	6,436	1,561	11,031	-	-	11,031	11,031
Poland	16,955	16,302	31,659	1,598	-	-	1,598	1,598
Portugal	130,435	168,900	13,504	285,831	-	-	285,831	285,831
Qatar	4,752	2,645	4,599	2,798	-	-	2,798	2,798
Republic of Korea	63,507	79,969	134,831	8,645	-	-	8,645	8,645

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	4,031	1,235	117	5,149	-	2,448	2,701	5,149
Romania	14,047	5,086	18,727	406	-	-	406	406
Russian Federation	632,994	658,752	1,252,442	39,304	-	-	39,304	39,304
Rwanda	130	41	166	5	-	-	5	5
Saint Kitts and Nevis	80	41	3	118	-	43	75	118
Saint Lucia	80	41	3	118	-	43	75	118
Saint Vincent and the Grenadines	80	41	3	118	-	43	75	118
Samoa	80	41	3	118	-	43	75	118
San Marino	641	802	1,358	85	-	-	85	85
Sao Tome and Principe	80	41	3	118	-	43	75	118
Saudi Arabia	92,137	45,417	59,171	78,383	-	-	78,383	78,383
Senegal	471	239	684	26	-	-	26	26
Seychelles	159	78	7	230	-	84	146	230
Sierra Leone	80	41	3	118	-	43	75	118
Singapore	11,232	14,181	23,870	1,543	-	-	1,543	1,543
Slovakia	2,590	3,022	5,339	273	-	-	273	273
Slovenia	3,906	4,888	8,275	519	-	-	519	519
Solomon Islands	32	41	3	70	-	-	70	70
Somalia	80	41	3	118	-	43	75	118
South Africa	117,341	146,653	248,410	15,584	-	-	15,584	15,584
Spain	829,695	1,037,648	1,756,956	110,387	-	-	110,387	110,387
Sri Lanka	952	962	1,812	102	-	-	102	102
Sudan	650	280	22	908	-	381	527	908
Suriname	313	161	12	462	-	165	297	462
Swaziland	314	161	13	462	-	166	296	462
Sweden	348,101	433,700	736,021	45,780	-	-	45,780	45,780
Syrian Arab Republic	9,341	5,128	415	14,054	-	4,612	9,442	14,054
Tajikistan	1,087	375	32	1,430	-	687	743	1,430
Thailand	10,654	13,461	22,648	1,467	-	-	1,467	1,467
The former Yugoslav Republic of Macedonia	728	321	545	504	-	-	504	504
Togo	130	41	3	168	-	88	80	168
Tonga	-	8	(18)	26	-	-	26	26
Trinidad and Tobago	1,098	1,335	111	2,322	-	-	2,322	2,322
Tunisia	4,411	2,244	182	6,473	-	2,333	4,140	6,473

Schedule 14.2

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	28,221	35,260	2,850	60,631	-	-	60,631	60,631
Turkmenistan	1,958	590	52	2,496	-	1,294	1,202	2,496
Uganda	313	161	12	462	-	165	297	462
Ukraine	254,617	21,300	275,000	917	-	-	917	917
United Arab Emirates	27,946	14,264	40,694	1,516	-	-	1,516	1,516
United Kingdom of Great Britain and Northern Ireland	1,983,127	2,475,304	4,196,272	262,159	-	-	262,159	262,159
United Republic of Tanzania	283	120	10	393	-	167	226	393
United States of America	24,402,263	12,468,108	969,822	35,900,549	-	13,005,920	22,894,629	35,900,549
Uruguay	7,663	3,846	311	11,198	-	4,091	7,107	11,198
Uzbekistan	9,819	2,654	12,337	136	-	-	136	136
Vanuatu	80	41	3	118	-	43	75	118
Venezuela	33,611	13,691	46,043	1,259	-	-	1,259	1,259
Viet Nam	1,403	561	46	1,918	-	853	1,065	1,918
Yemen	787	401	33	1,155	-	416	739	1,155
Yugoslavia	7,950	2,517	220	10,247	-	5,170	5,077	10,247
Zambia	207	78	278	7	-	-	7	7
Zimbabwe	647	359	30	976	-	312	664	976
TOTAL	47,497,752	40,381,240	47,281,975	40,597,017	-	13,221,057	27,375,960	40,597,017

Statement XV

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Assessed contributions b/	265,789	16,167
Voluntary contributions c/	2,041	-
Interest income	1,336	113
Other income	6	19
Total income	**269,172**	**16,299**
Expenditure (schedule 15.1)		
Total expenditure	**264,888**	**12,884**
Excess (shortfall) of income over expenditure	**4,284**	**3,415**
Net excess (shortfall) of income over expenditure	**4,284**	**3,415**
Savings on or cancellation of prior period obligations	360	-
Credits returned to Member States d/	(3,283)	-
Reserves and fund balances, beginning period	3,415	-
Reserves and fund balances, end of period	**4,776**	**3,415**

Statement XV (concluded)

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	43,405	7,306
Assessed contributions receivable from Member States (schedule 15.2) b/	135,263	4,516
Other accounts receivable	3,546	403
Deferred charges	117	65
Inter-office transactions pending processing	39	-
Total assets	**182,370**	**12,290**
Liabilities		
Unliquidated obligations - current period	155,917	3,306
Unliquidated obligations - prior periods	124	-
Accounts payable to Member States	3	-
Other accounts payable e/	16,752	157
Inter-fund balances payable	3,645	928
Due to United Nations peacekeeping reserve fund	1,000	4,217
Deferred credits	51	-
Inter-office transactions pending processing	102	267
Total liabilities	**177,594**	**8,875**
Reserves and fund balances		
Cumulative surplus	4,776	3,415
Total reserves and fund balances	**4,776**	**3,415**
Total liabilities, reserves and fund balances	**182,370**	**12,290**

a/ Pursuant to Security Council resolution 1270 (1999) of 22 October 1999, UNAMSIL was established to take over the functions of UNOMSIL (United Nations Observer Mission in Sierra Leone) See also note 2(a)

b/ Includes assessed contributions unpaid irrespective of collectability

c/ Represents voluntary contributions in cash from Germany amounting to $490,635 and voluntary contributions in kind from the United Kingdom amounting to $230,000. Canada amounting to $985,020 and Netherlands amounting to $335,000 for which budgetary provisions have been made

d/ Under the terms of General Assembly resolution 54/241B of 15 June 2000, the total assessments on Member States was reduced by the amount of $3,283,300 representing the unencumbered balance for the period ending 30 June 1999

e/ Includes $50,085 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to Accounts Payable during the current period

The accompanying notes are an integral part of the financial statements

Schedule 15.1

United Nations Mission in Sierra Leone (UNAMSIL)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	10,509	10,095	411	10,506
Military contingents	74,035	28,112	45,848	73,960
Other requirements pertaining to military personnel				
Contingent-owned equipment	28,178	-	28,178	28,178
Self-sustainment	18,603	-	18,603	18,603
Death and disability compensation	807	-	807	807
Sub-total, military personnel	**132,132**	**38,207**	**93,847**	**132,054**
Civilian personnel				
Civilian police	468	411	51	462
International and local staff	12,377	11,384	937	12,321
United Nations volunteers	1,432	967	425	1,392
Government-provided personnel	6	6	-	6
Sub-total, civilian personnel	**14,283**	**12,768**	**1,413**	**14,181**
Operational requirements				
Premises/accommodation	6,383	2,278	3,832	6,110
Infrastructure repairs	465	146	62	208
Transport operations	15,089	2,531	12,512	15,043
Air operations	21,228	10,664	10,562	21,226
Communications	8,551	1,805	6,711	8,516
Other equipment	5,908	1,624	3,804	5,428
Supplies and services	6,809	1,071	4,822	5,893
Air and surface freight	53,280			
Transport of contingent-owned equipment	-	33,874	16,973	50,847
Commercial freight and cartage	-	1,101	1,332	2,433
Sub-total, operational requirements	**117,713**	**55,094**	**60,610**	**115,704**
Other programmes				
Public information programmes	77	-	2	2
Training programmes	140	49	45	94
Mine clearing programmes	27	-	-	-
Sub-total, other programmes	**244**	**49**	**47**	**96**
Staff assessment	1,417	1,303	-	1,303
Voluntary contributions in kind (budgeted)	1,550	1,550	-	1,550
Total	**267,339**	**108,971**	**155,917**	**264,888**

Schedule 15.2

UNITED NATIONS MISSION IN SIERRA LEONE AND UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	59	791	11	839	-	48	791	839
Albania	93	1,586	113	1,566	-	-	1,566	1,566
Algeria	3,471	47,052	4,164	46,359	-	-	46,359	46,359
Andorra	628	10,574	761	10,441	-	-	10,441	10,441
Angola	157	2,643	411	2,389	-	-	2,389	2,389
Antigua and Barbuda	31	529	6	554	-	25	529	554
Argentina	26,148	567,569	5,961	587,756	-	20,187	567,569	587,756
Armenia	722	4,161	846	4,037	-	-	4,037	4,037
Australia	-	3,919,568	2,980,694	938,874	-	-	938,874	938,874
Austria	-	2,489,346	388,102	2,101,244	-	-	2,101,244	2,101,244
Azerbaijan	1,586	7,992	1,854	7,724	-	-	7,724	7,724
Bahamas	-	7,931	4,894	3,037	-	-	3,037	3,037
Bahrain	123	8,989	6,840	2,272	-	-	2,272	2,272
Bangladesh	-	2,643	1,630	1,013	-	-	1,013	1,013
Barbados	202	4,230	2,610	1,822	-	-	1,822	1,822
Belarus	4,504	35,082	5,308	34,278	-	-	34,278	34,278
Belgium	-	2,917,620	2,218,699	698,921	-	-	698,921	698,921
Belize	13	265	55	223	-	-	223	223
Benin	31	529	6	554	-	25	529	554
Bhutan	16	265	20	261	-	-	261	261
Bolivia	243	3,700	292	3,651	-	-	3,651	3,651
Bosnia and Herzegovina	158	2,644	1,705	1,097	-	-	1,097	1,097
Botswana	-	2,643	2,009	634	-	-	634	634
Brazil	47,212	777,569	9,871	814,910	-	37,341	777,569	814,910
Brunei Darussalam	-	10,574	8,043	2,531	-	-	2,531	2,531
Bulgaria	1,208	7,399	1,300	7,307	-	-	7,307	7,307
Burkina Faso	31	529	6	554	-	25	529	554
Burundi	16	265	4	277	-	12	265	277
Cambodia	31	530	37	524	-	-	524	524
Cameroon	431	6,873	88	7,216	-	343	6,873	7,216
Canada	-	7,244,252	5,516,896	1,727,356	-	-	1,727,356	1,727,356
Cape Verde	20	529	5	544	-	15	529	544
Central African Republic	27	265	5	287	-	22	265	287
Chad	16	265	4	277	-	12	265	277
Chile	3,691	70,919	11,120	63,490	-	-	63,490	63,490

UNITED NATIONS MISSION IN SIERRA LEONE AND UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
China	-	3,163,080	2,398,144	764,936	-	-	764,936	764,936
Colombia	-	57,632	43,830	13,802	-	-	13,802	13,802
Comoros	16	265	4	277	-	12	265	277
Congo	93	1,586	20	1,659	-	73	1,586	1,659
Costa Rica	526	8,459	635	8,350	-	-	8,350	8,350
Cote d'Ivoire	353	4,759	69	5,043	-	284	4,759	5,043
Croatia	1,601	17,049	14,957	3,693	-	-	3,693	3,693
Cuba	1,122	13,085	1,336	12,871	-	-	12,871	12,871
Cyprus	1,068	17,978	2,292	16,754	-	-	16,754	16,754
Czech Republic	-	296,717	230,221	66,496	-	-	66,496	66,496
Democratic People's Republic of Korea	879	8,723	165	9,437	-	714	8,723	9,437
Democratic Republic of the Congo	243	3,700	49	3,894	-	194	3,700	3,894
Denmark	-	1,828,429	1,390,331	438,098	-	-	438,098	438,098
Djibouti	16	265	4	277	-	12	265	277
Dominica	16	265	4	277	-	12	265	277
Dominican Republic	495	7,931	597	7,829	-	-	7,829	7,829
Ecuador	675	10,574	140	11,109	-	535	10,574	11,109
Egypt	-	34,366	21,225	13,141	-	-	13,141	13,141
El Salvador	378	6,345	79	6,644	-	299	6,345	6,644
Equatorial Guinea	16	265	218	63	-	-	63	63
Eritrea	16	265	20	261	-	-	261	261
Estonia	658	6,938	6,122	1,474	-	-	1,474	1,474
Ethiopia	106	1,587	1,314	379	-	-	379	379
Fiji	126	2,115	1,735	506	-	-	506	506
Finland	-	1,434,522	1,090,733	343,789	-	-	343,789	343,789
France	1,246,191	20,974,183	14,197,693	8,022,681	-	-	8,022,681	8,022,681
Gabon	541	7,931	109	8,363	-	432	7,931	8,363
Gambia	16	265	218	63	-	-	63	63
Georgia	1,514	6,074	252	7,336	-	1,262	6,074	7,336
Germany	-	26,010,167	19,766,719	6,243,448	-	-	6,243,448	6,243,448
Ghana	-	3,700	2,814	886	-	-	886	886
Greece	-	910,572	686,909	223,663	-	-	223,663	223,663
Grenada	16	265	4	277	-	12	265	277
Guatemala	590	9,517	1,589	8,518	-	-	8,518	8,518

Schedule 15.2

UNITED NATIONS MISSION IN SIERRA LEONE AND UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	47	791	9	829	-	38	791	829
Guinea-Bissau	16	265	4	277	-	12	265	277
Guyana	31	530	357	204	-	-	204	204
Haiti	31	529	6	554	-	25	529	554
Honduras	-	1,586	1,209	377	-	-	377	377
Hungary	-	63,449	48,255	15,194	-	-	15,194	15,194
Iceland	-	84,598	64,342	20,256	-	-	20,256	20,256
India	-	158,093	120,262	37,831	-	-	37,831	37,831
Indonesia	5,522	98,611	1,182	102,951	-	4,340	98,611	102,951
Iran (Islamic Republic of)	8,649	91,454	10,279	89,824	-	-	89,824	89,824
Iraq	2,402	19,489	432	21,459	-	1,970	19,489	21,459
Ireland	-	592,181	450,384	141,797	-	-	141,797	141,797
Israel	10,461	184,067	150,137	44,391	-	-	44,391	44,391
Italy	-	14,368,670	8,865,719	5,502,951	-	-	5,502,951	5,502,951
Jamaica	188	3,173	682	2,679	-	-	2,679	2,679
Japan	-	53,805,730	40,732,564	13,073,166	-	-	13,073,166	13,073,166
Jordan	235	3,173	82	3,326	-	153	3,173	3,326
Kazakhstan	3,438	28,939	26,605	5,772	-	-	5,772	5,772
Kenya	220	3,700	46	3,874	-	174	3,700	3,874
Kiribati	-	166	(26)	192	-	-	192	192
Kuwait	-	68,863	52,764	16,099	-	-	16,099	16,099
Kyrgyzstan	417	3,568	3,261	724	-	-	724	724
Lao People's Democratic Republic	16	265	4	277	-	12	265	277
Latvia	-	10,373	7,049	3,324	-	-	3,324	3,324
Lebanon	503	8,459	105	8,857	-	398	8,459	8,857
Lesotho	31	529	6	554	-	25	529	554
Liberia	62	1,057	13	1,106	-	49	1,057	1,106
Libyan Arab Jamahiriya	4,805	67,145	963	70,987	-	3,842	67,145	70,987
Liechtenstein	-	15,862	12,049	3,813	-	-	3,813	3,813
Lithuania	1,233	9,316	220	10,329	-	1,013	9,316	10,329
Luxembourg	8,339	179,769	136,696	51,412	-	-	51,412	51,412
Madagascar	47	791	9	829	-	38	791	829
Malawi	31	529	37	523	-	-	523	523
Malaysia	-	96,165	59,068	37,097	-	-	37,097	37,097

UNITED NATIONS MISSION IN SIERRA LEONE AND UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	16	265	20	261	-	-	261	261
Mali	43	529	446	126	-	-	126	126
Malta	-	7,403	5,630	1,773	-	-	1,773	1,773
Marshall Islands	31	530	433	128	-	-	128	128
Mauritania	16	265	4	277	-	12	265	277
Mauritius	283	4,759	3,903	1,139	-	-	1,139	1,139
Mexico	29,867	523,124	36,230	516,761	-	-	516,761	516,761
Micronesia (Federated States of)	31	530	37	524	-	-	524	524
Monaco	133	10,574	8,160	2,547	-	-	2,547	2,547
Mongolia	62	1,057	75	1,044	-	-	1,044	1,044
Morocco	-	21,677	271	21,406	-	-	21,406	21,406
Mozambique	27	265	230	62	-	-	62	62
Myanmar	137	2,113	164	2,086	-	-	2,086	2,086
Namibia	22	1,849	1,407	464	-	-	464	464
Nauru	-	166	99	67	-	-	67	67
Nepal	62	1,056	74	1,044	-	-	1,044	1,044
Netherlands	-	4,313,473	3,280,275	1,033,198	-	-	1,033,198	1,033,198
New Zealand	-	584,250	444,368	139,882	-	-	139,882	139,882
Nicaragua	55	530	290	295	-	-	295	295
Niger	31	529	6	554	-	25	529	554
Nigeria	1,961	18,501	12,174	8,288	-	-	8,288	8,288
Norway	-	1,612,637	1,226,458	386,179	-	-	386,179	386,179
Oman	-	26,965	4,199	22,766	-	-	22,766	22,766
Pakistan	1,877	31,194	25,606	7,465	-	-	7,465	7,465
Palau	16	265	164	117	-	-	117	117
Panama	479	6,873	95	7,257	-	384	6,873	7,257
Papua New Guinea	110	1,849	1,517	442	-	-	442	442
Paraguay	440	7,403	532	7,311	-	-	7,311	7,311
Peru	2,750	51,555	597	53,708	-	2,153	51,555	53,708
Philippines	496	42,629	520	42,605	-	-	42,605	42,605
Poland	7,537	105,807	88,746	24,598	-	-	24,598	24,598
Portugal	53,248	1,125,576	12,137	1,166,687	-	41,111	1,125,576	1,166,687
Qatar	1,037	17,448	219	18,266	-	818	17,448	18,266
Republic of Korea	30,307	529,533	36,761	523,079	-	-	523,079	523,079

Schedule 15.2

UNITED NATIONS MISSION IN SIERRA LEONE AND UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	1,154	6,869	957	7,066	-	197	6,869	7,066
Romania	2,928	31,783	3,484	31,227	-	-	31,227	31,227
Russian Federation	483,851	3,944,773	3,646,700	781,924	-	-	781,924	781,924
Rwanda	27	265	230	62	-	-	62	62
Saint Kitts and Nevis	16	265	4	277	-	12	265	277
Saint Lucia	16	265	4	277	-	12	265	277
Saint Vincent and the Grenadines	16	265	4	277	-	12	265	277
Samoa	16	265	202	79	-	-	79	79
San Marino	-	5,287	66	5,221	-	-	5,221	5,221
Sao Tome and Principe	16	265	4	277	-	12	265	277
Saudi Arabia	18,463	298,532	22,310	294,685	-	-	294,685	294,685
Senegal	94	1,587	70	1,611	-	24	1,587	1,611
Seychelles	31	529	6	554	-	25	529	554
Sierra Leone	16	265	4	277	-	12	265	277
Singapore	-	94,051	71,342	22,709	-	-	22,709	22,709
Slovakia	-	19,297	14,937	4,360	-	-	4,360	4,360
Slovenia	1,515	32,253	401	33,367	-	1,114	32,253	33,367
Solomon Islands	16	265	4	277	-	12	265	277
Somalia	16	265	4	277	-	12	265	277
South Africa	-	967,582	735,906	231,676	-	-	231,676	231,676
Spain	-	6,847,762	5,207,435	1,640,327	-	-	1,640,327	1,640,327
Sri Lanka	401	6,345	5,229	1,517	-	-	1,517	1,517
Sudan	134	1,849	26	1,957	-	108	1,849	1,957
Suriname	62	1,056	12	1,106	-	50	1,056	1,106
Swaziland	62	1,057	13	1,106	-	49	1,057	1,106
Sweden	-	2,857,459	2,174,912	682,547	-	-	682,547	682,547
Syrian Arab Republic	1,962	33,839	418	35,383	-	1,544	33,839	35,383
Tajikistan	197	2,313	346	2,164	-	-	2,164	2,164
Thailand	-	89,292	67,723	21,569	-	-	21,569	21,569
The former Yugoslav Republic of Macedonia	150	2,115	109	2,156	-	41	2,115	2,156
Togo	27	265	5	287	-	22	265	287
Tonga	-	166	(26)	192	-	-	192	192
Trinidad and Tobago	-	8,657	3,889	4,768	-	-	4,768	4,768
Tunisia	880	14,804	9,137	6,547	-	-	6,547	6,547

UNITED NATIONS MISSION IN SIERRA LEONE AND UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	2,725	232,643	5,637	229,731	-	-	229,731	229,731
Turkmenistan	417	3,568	75	3,910	-	342	3,568	3,910
Uganda	62	1,056	74	1,044	-	-	1,044	1,044
Ukraine	58,299	122,609	164,206	16,702	-	-	16,702	16,702
United Arab Emirates	5,569	94,115	6,745	92,939	-	-	92,939	92,939
United Kingdom of Great Britain and Northern Ireland	-	16,320,151	12,416,905	3,903,246	-	-	3,903,246	3,903,246
United Republic of Tanzania	59	791	11	839	-	48	791	839
United States of America	2,398,310	80,568,366	2,510,398	80,456,278	-	-	80,456,278	80,456,278
Uruguay	1,531	25,380	320	26,591	-	1,211	25,380	26,591
Uzbekistan	2,103	15,592	4,501	13,195	-	-	13,195	13,195
Vanuatu	16	265	4	277	-	12	265	277
Venezuela	6,916	87,762	8,270	86,408	-	-	86,408	86,408
Viet Nam	290	3,700	56	3,934	-	234	3,700	3,934
Yemen	157	2,643	32	2,768	-	125	2,643	2,768
Yugoslavia	1,680	15,329	308	16,701	-	1,372	15,329	16,701
Zambia	43	529	50	522	-	-	522	522
Zimbabwe	141	2,377	29	2,489	-	112	2,377	2,489
TOTAL	4,516,321	264,801,742	134,055,029	135,263,033	-	125,202	135,137,831	135,263,033

Statement XVI

United Nations Interim Administration Mission in Kosovo (UNMIK) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 10 June 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period
	10 June 1999-30 June 2000
Income	
Assessed contributions b/	427.062
Voluntary contibutions c/	586
Interest income	3.491
Other income	86
Total income	**431,225**
Expenditure (schedule 16.1)	
Total expenditure	**362,375**
Net excess (shortfall) of income over expenditure	**68,850**
Reserves and fund balances, end of period	**68,850**

United Nations Interim Administration Mission in Kosovo (UNMIK)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000
Assets	
Cash and term deposits	67,378
Short-term investment d/	39,844
Assessed contributions receivable from Member States (schedule 16.2) b/	93,672
Accounts receivable from Member States	154
Other accounts receivable	6,530
Deferred charges	209
Inter-office transactions pending processing	23
Total assets	**207,810**
Liabilities	
Unliquidated obligations	106,335
Accounts payable to Member States	15
Other accounts payable	21,831
Inter-fund balances payable	10,719
Deferred credits	24
Inter-office transactions pending processing	36
Total liabilities	**138,960**
Reserves and fund balances	
Cumulative surplus	68,850
Total reserves and fund balances	**68,850**
Total liabilities, reserves and fund balances	**207,810**

a/ See note 2 (a).

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents voluntary contributions in kind from Switzerland amounting to $585,500 for which budgetary provisions have been made for a radio station.

d/ The market value of short-term investment at 30 June 2000 remains unchanged at $39,844,444.

The accompanying notes are an integral part of the financial statements.

Schedule 16.1

United Nations Interim Administration Mission in Kosovo (UNMIK)

Expenditure for the period from 10 June 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	1,189	1,037	138	1,175
Other requirements pertaining to military personnel				
Contingent-owned equipment	1,184	-	924	924
Self-sustainment	456	-	267	267
Death and disability compensation	1,640	282	1,286	1,568
Sub-total, military personnel	**4,469**	**1,319**	**2,615**	**3,934**
Civilian personnel				
Civilian police	79,932	59,403	3,581	62,984
International and local staff	106,552	72,260	9,372	81,632
United Nations volunteers	17,259	7,835	5,722	13,557
Sub-total, civilian personnel	**203,743**	**139,498**	**18,675**	**158,173**
Operational requirements				
Premises/accommodation	18,167	10,145	7,481	17,626
Transport operations	77,395	43,788	32,913	76,701
Air operations	11,376	5,097	3,808	8,905
Communications	46,286	21,262	21,814	43,076
Other equipment	31,602	16,757	13,802	30,559
Supplies and services	11,029	4,666	3,870	8,536
Air and surface freight				
Transport of contingent-owned equipment	3,598	1,481	259	1,740
Commercial freight and cartage	-	1,402	-	1,402
Sub-total, operational requirements	**199,453**	**104,598**	**83,947**	**188,545**
Other programmes				
Public information programmes	1,168	380	160	540
Training programmes	358	101	38	139
Mine-clearing programmes	900	-	900	900
Sub-total, other programmes	**2,426**	**481**	**1,098**	**1,579**
Staff assessment	16,970	9,558	-	9,558
Voluntary contributions in kind (budgeted)	586	586	-	586
Total	**427,647**	**256,040**	**106,335**	**362,375**

UNITED NATIONS INTERIM ADMINISTRATION MISSION IN KOSOVO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	-	1,230	-	1,230	-	-	1,230	1,230
Albania	-	2,460	750	1,710	-	-	1,710	1,710
Algeria	-	73,514	23,500	50,014	-	-	50,014	50,014
Andorra	-	16,403	5,000	11,403	-	-	11,403	11,403
Angola	-	4,100	-	4,100	-	-	4,100	4,100
Antigua and Barbuda	-	819	-	819	-	-	819	819
Argentina	-	875,224	-	875,224	-	-	875,224	875,224
Armenia	-	6,783	2,750	4,033	-	-	4,033	4,033
Australia	-	6,079,698	6,079,698	-	-	-	-	-
Austria	-	3,861,139	1,176,250	2,684,889	-	-	2,684,889	2,684,889
Azerbaijan	-	13,119	5,500	7,619	-	-	7,619	7,619
Bahamas	-	12,302	12,302	-	-	-	-	-
Bahrain	-	13,943	13,943	-	-	-	-	-
Bangladesh	-	4,100	4,100	-	-	-	-	-
Barbados	-	6,562	4,562	2,000	-	-	2,000	2,000
Belarus	-	56,060	20,852	35,208	-	-	35,208	35,208
Belgium	-	4,525,476	4,525,476	-	-	-	-	-
Belize	-	411	-	411	-	-	411	411
Benin	-	819	-	819	-	-	819	819
Bhutan	-	411	125	286	-	-	286	286
Bolivia	-	5,742	1,750	3,992	-	-	3,992	3,992
Bosnia and Herzegovina	-	4,100	3,209	891	-	-	891	891
Botswana	-	4,100	4,100	-	-	-	-	-
Brazil	-	1,206,098	-	1,206,098	-	-	1,206,098	1,206,098
Brunei Darussalam	-	16,404	5,000	11,404	-	-	11,404	11,404
Bulgaria	-	12,002	-	12,002	-	-	12,002	12,002
Burkina Faso	-	819	-	819	-	-	819	819
Burundi	-	411	-	411	-	-	411	411
Cambodia	-	820	-	820	-	-	820	820
Cameroon	-	10,662	-	10,662	-	-	10,662	10,662
Canada	-	11,244,491	11,244,491	-	-	-	-	-
Cape Verde	-	819	-	819	-	-	819	819
Central African Republic	-	411	-	411	-	-	411	411
Chad	-	411	-	411	-	-	411	411
Chile	-	109,681	-	109,681	-	-	109,681	109,681

Schedule 16.2

UNITED NATIONS INTERIM ADMINISTRATION MISSION IN KOSOVO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
China	-	4,898,863	-	4,898,863	-	-	4,898,863	4,898,863
Colombia	-	89,399	89,399	-	-	-	-	-
Comoros	-	411	-	411	-	-	411	411
Congo	-	2,460	-	2,460	-	-	2,460	2,460
Costa Rica	-	13,122	4,000	9,122	-	-	9,122	9,122
Cote d'Ivoire	-	7,381	-	7,381	-	-	7,381	7,381
Croatia	-	26,840	26,840	-	-	-	-	-
Cuba	-	20,429	20,429	-	-	-	-	-
Cyprus	-	27,886	8,500	19,386	-	-	19,386	19,386
Czech Republic	-	464,862	464,862	-	-	-	-	-
Democratic People's Republic of Korea	-	13,793	-	13,793	-	-	13,793	13,793
Democratic Republic of the Congo	-	5,742	-	5,742	-	-	5,742	5,742
Denmark	-	2,835,926	2,835,926	-	-	-	-	-
Djibouti	-	411	-	411	-	-	411	411
Dominica	-	411	-	411	-	-	411	411
Dominican Republic	-	12,302	2,500	9,802	-	-	9,802	9,802
Ecuador	-	16,404	-	16,404	-	-	16,404	16,404
Egypt	-	53,311	53,311	-	-	-	-	-
El Salvador	-	9,841	-	9,841	-	-	9,841	9,841
Equatorial Guinea	-	411	411	-	-	-	-	-
Eritrea	-	411	125	286	-	-	286	286
Estonia	-	10,958	10,958	-	-	-	-	-
Ethiopia	-	2,461	1,711	750	-	-	750	750
Fiji	-	3,280	3,280	-	-	-	-	-
Finland	-	2,224,899	2,224,899	-	-	-	-	-
France	-	32,540,192	32,540,192	-	-	-	-	-
Gabon	-	12,302	-	12,302	-	-	12,302	12,302
Gambia	-	411	411	-	-	-	-	-
Georgia	-	10,211	-	10,211	-	-	10,211	10,211
Germany	-	40,330,828	40,330,828	-	-	-	-	-
Ghana	-	5,742	5,742	-	-	-	-	-
Greece	-	1,406,717	1,406,717	-	-	-	-	-
Grenada	-	411	-	411	-	-	411	411
Guatemala	-	14,763	3,371	11,392	-	-	11,392	11,392

Schedule 16.2

UNITED NATIONS INTERIM ADMINISTRATION MISSION IN KOSOVO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	-	1,230	-	1,230	-	-	1,230	1,230
Guinea-Bissau	-	411	-	411	-	-	411	411
Guyana	-	820	820	-	-	-	-	-
Haiti	-	819	-	819	-	-	819	819
Honduras	-	2,460	2,460	-	-	-	-	-
Hungary	-	98,422	98,422	-	-	-	-	-
Iceland	-	131,227	131,227	-	-	-	-	-
India	-	245,231	245,231	-	-	-	-	-
Indonesia	-	152,702	124,136	28,566	-	-	28,566	28,566
Iran (Islamic Republic of)	-	143,966	48,250	95,716	-	-	95,716	95,716
Iraq	-	31,088	-	31,088	-	-	31,088	31,088
Ireland	-	918,590	918,590	-	-	-	-	-
Israel	-	285,197	285,197	-	-	-	-	-
Italy	-	22,287,009	22,287,009	-	-	-	-	-
Jamaica	-	4,921	-	4,921	-	-	4,921	4,921
Japan	-	83,269,935	67,218,574	16,051,361	-	-	16,051,361	16,051,361
Jordan	-	4,921	1,500	3,421	-	-	3,421	3,421
Kazakhstan	-	46,072	46,072	-	-	-	-	-
Kenya	-	5,742	-	5,742	-	-	5,742	5,742
Kiribati	-	224	(46)	270	-	-	270	270
Kuwait	-	107,217	107,217	-	-	-	-	-
Kyrgyzstan	-	5,666	5,666	-	-	-	-	-
Lao People's Democratic Republic	-	411	-	411	-	-	411	411
Latvia	-	16,550	16,550	-	-	-	-	-
Lebanon	-	13,122	-	13,122	-	-	13,122	13,122
Lesotho	-	819	-	819	-	-	819	819
Liberia	-	1,640	-	1,640	-	-	1,640	1,640
Libyan Arab Jamahiriya	-	104,681	-	104,681	-	-	104,681	104,681
Liechtenstein	-	24,606	24,606	-	-	-	-	-
Lithuania	-	14,910	-	14,910	-	-	14,910	14,910
Luxembourg	-	278,858	278,858	-	-	-	-	-
Madagascar	-	1,230	-	1,230	-	-	1,230	1,230
Malawi	-	819	26	793	-	-	793	793
Malaysia	-	148,974	45,000	103,974	-	-	103,974	103,974

Schedule 16.2

UNITED NATIONS INTERIM ADMINISTRATION MISSION IN KOSOVO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	-	411	-	411	-	-	411	411
Mali	-	819	819	-	-	-	-	-
Malta	-	11,482	11,482	-	-	-	-	-
Marshall Islands	-	820	820	-	-	-	-	-
Mauritania	-	411	-	411	-	-	411	411
Mauritius	-	7,381	7,381	-	-	-	-	-
Mexico	-	810,483	245,000	565,483	-	-	565,483	565,483
Micronesia (Federated States of)	-	820	-	820	-	-	820	820
Monaco	-	16,403	16,403	-	-	-	-	-
Mongolia	-	1,640	500	1,140	-	-	1,140	1,140
Morocco	-	33,628	10,250	23,378	-	-	23,378	23,378
Mozambique	-	411	411	-	-	-	-	-
Myanmar	-	3,280	-	3,280	-	-	3,280	3,280
Namibia	-	2,869	1,994	875	-	-	875	875
Nauru	-	224	224	-	-	-	-	-
Nepal	-	1,639	500	1,139	-	-	1,139	1,139
Netherlands	-	6,690,724	6,690,724	-	-	-	-	-
New Zealand	-	906,288	906,288	-	-	-	-	-
Nicaragua	-	820	614	206	-	-	206	206
Niger	-	819	-	819	-	-	819	819
Nigeria	-	29,226	19,226	10,000	-	-	10,000	10,000
Norway	-	2,501,519	2,501,519	-	-	-	-	-
Oman	-	41,829	29,079	12,750	-	-	12,750	12,750
Pakistan	-	48,390	48,390	-	-	-	-	-
Palau	-	411	286	125	-	-	125	125
Panama	-	10,662	-	10,662	-	-	10,662	10,662
Papua New Guinea	-	2,869	2,869	-	-	-	-	-
Paraguay	-	11,482	2,378	9,104	-	-	9,104	9,104
Peru	-	79,708	-	79,708	-	-	79,708	79,708
Philippines	-	66,061	-	66,061	-	-	66,061	66,061
Poland	-	164,850	164,850	-	-	-	-	-
Portugal	-	1,741,395	-	1,741,395	-	-	1,741,395	1,741,395
Qatar	-	27,066	8,250	18,816	-	-	18,816	18,816
Republic of Korea	-	820,622	248,500	572,122	-	-	572,122	572,122

Schedule 16.2

UNITED NATIONS INTERIM ADMINISTRATION MISSION IN KOSOVO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	-	11,181	-	11,181	-	-	11,181	11,181
Romania	-	50,026	50,026	-	-	-	-	-
Russian Federation	-	6,283,807	6,283,807	-	-	-	-	-
Rwanda	-	411	411	-	-	-	-	-
Saint Kitts and Nevis	-	411	-	411	-	-	411	411
Saint Lucia	-	411	-	411	-	-	411	411
Saint Vincent and the Grenadines	-	411	-	411	-	-	411	411
Samoa	-	411	286	125	-	-	125	125
San Marino	-	8,202	2,500	5,702	-	-	5,702	5,702
Sao Tome and Principe	-	411	-	411	-	-	411	411
Saudi Arabia	-	463,542	-	463,542	-	-	463,542	463,542
Senegal	-	2,461	750	1,711	-	-	1,711	1,711
Seychelles	-	819	-	819	-	-	819	819
Sierra Leone	-	411	-	411	-	-	411	411
Singapore	-	145,693	145,693	-	-	-	-	-
Slovakia	-	30,196	30,196	-	-	-	-	-
Slovenia	-	50,030	15,250	34,780	-	-	34,780	34,780
Solomon Islands	-	411	-	411	-	-	411	411
Somalia	-	411	-	411	-	-	411	411
South Africa	-	1,500,910	1,500,910	-	-	-	-	-
Spain	-	10,621,577	10,621,577	-	-	-	-	-
Sri Lanka	-	9,841	9,841	-	-	-	-	-
Sudan	-	2,869	-	2,869	-	-	2,869	2,869
Suriname	-	1,639	-	1,639	-	-	1,639	1,639
Swaziland	-	1,640	-	1,640	-	-	1,640	1,640
Sweden	-	4,434,128	4,434,128	-	-	-	-	-
Syrian Arab Republic	-	52,491	-	52,491	-	-	52,491	52,491
Tajikistan	-	3,653	-	3,653	-	-	3,653	3,653
Thailand	-	138,312	138,312	-	-	-	-	-
The former Yugoslav Republic of Macedonia	-	3,280	524	2,756	-	-	2,756	2,756
Togo	-	411	-	411	-	-	411	411
Tonga	-	224	(46)	270	-	-	270	270
Trinidad and Tobago	-	13,495	-	13,495	-	-	13,495	13,495
Tunisia	-	22,966	15,966	7,000	-	-	7,000	7,000

Schedule 16.2

UNITED NATIONS INTERIM ADMINISTRATION MISSION IN KOSOVO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	-	360,874	92,735	268,139	-	-	268,139	268,139
Turkmenistan	-	5,666	-	5,666	-	-	5,666	5,666
Uganda	-	1,639	-	1,639	-	-	1,639	1,639
Ukraine	-	197,546	197,521	25	-	-	25	25
United Arab Emirates	-	145,990	44,500	101,490	-	-	101,490	101,490
United Kingdom of Great Britain and Northern Ireland	-	25,320,495	25,320,495	-	-	-	-	-
United Republic of Tanzania	-	1,230	-	1,230	-	-	1,230	1,230
United States of America	-	129,482,198	66,634,000	62,848,198	-	-	62,848,198	62,848,198
Uruguay	-	39,368	-	39,368	-	-	39,368	39,368
Uzbekistan	-	24,974	9,250	15,724	-	-	15,724	15,724
Vanuatu	-	411	-	411	-	-	411	411
Venezuela	-	137,186	44,000	93,186	-	-	93,186	93,186
Viet Nam	-	5,742	-	5,742	-	-	5,742	5,742
Yemen	-	4,100	-	4,100	-	-	4,100	4,100
Yugoslavia	-	24,304	-	24,304	-	-	24,304	24,304
Zambia	-	819	250	569	-	-	569	569
Zimbabwe	-	3,690	-	3,690	-	-	3,690	3,690
TOTAL	-	415,236,611	321,564,775	93,671,836	-	-	93,671,836	93,671,836

Statement XVII

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 6 August 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period
	6 August 1999-30 June 2000
Income	
Assessed contributions b/ c/	58.681
Interest income	168
Total income	**58,849**
Expenditure (schedule 17.1)	
Total expenditure	**55,271**
Net excess (shortfall) of income over expenditure	**3,578**
Reserves and fund balances, end of period	**3,578**

Statement XVII (concluded)

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000
Assets	
Cash and term deposits	25,845
Assessed contributions receivable from Member States (schedule 17.2) b/ c/	165,250
Accounts receivable from Member States	71
Other accounts receivable	1,695
Deferred charges d/	20,314
Inter-office transactions pending processing	43
Total assets	**213,218**
Liabilities	
Unliquidated obligations - current period	32,342
Unliquidated obligations - future period	20,159
Other accounts payable	5,048
Inter-fund balances payable	3,867
Due to United Nations peacekeeping reserve fund	6,887
Deferred income c/	141,319
Inter-office transactions pending processing	18
Total liabilities	**209,640**
Reserves and fund balances	
Cumulative surplus	3,578
Total reserves and fund balances	**3,578**
Total liabilities, reserves and fund balances	**213,218**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ General Assembly resolution 54/260 of 7 April 2000 provided for a commitment authority for the period 6 August 1999 to 30 June 2000 which, as an ad hoc arrangement, was assessed to member states in the amount of $200,000,000 Per General Assembly resolution 54/260B of 15 June 2000 the commitment authority has been reduced to $58,681,000 and the balance of $141,319,000 has been authorised for the financial period 1 July 2000 to 30 June 2001

d/ Includes $20,158,874 of commitments for the future financial period beginning 1 July 2000 to 30 June 2001

The accompanying notes are an integral part of the financial statements

Schedule 17.1

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Expenditure for the period from 6 August 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	5,961	5,399	555	5,954
Military contingents	68	15	35	50
Sub-total, military personnel	**6,029**	**5,414**	**590**	**6,004**
Civilian personnel				
International and local staff	6,626	5,529	663	6,192
Sub-total, civilian personnel	**6,626**	**5,529**	**663**	**6,192**
Operational requirements				
Premises/accommodation	2,364	1,033	1,196	2,229
Transport operations	11,740	2,013	9,450	11,463
Air operations	7,342	2,324	4,491	6,815
Communications	13,572	3,287	8,894	12,181
Other equipment	7,698	1,920	5,274	7,194
Supplies and services	2,382	655	1,719	2,374
Air and surface freight Commercial freight and cartage	392	315	62	377
Sub-total, operational requirements	**45,490**	**11,547**	**31,086**	**42,633**
Other programmes				
Public information programmes	6	3	3	6
Sub-total, other programmes	**6**	**3**	**3**	**6**
Staff assessment	530	436	-	436
Total	**58,681**	**22,929**	**32,342**	**55,271**

UNITED NATIONS ORGANIZATION MISSION IN THE DEMOCRATIC REPUBLIC OF THE CONGO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	-	600	-	600	-	-	600	600
Albania	-	1,199	-	1,199	-	-	1,199	1,199
Algeria	-	34,381	-	34,381	-	-	34,381	34,381
Andorra	-	7,991	-	7,991	-	-	7,991	7,991
Angola	-	1,997	-	1,997	-	-	1,997	1,997
Antigua and Barbuda	-	399	-	399	-	-	399	399
Argentina	-	440,438	-	440,438	-	-	440,438	440,438
Armenia	-	2,411	-	2,411	-	-	2,411	2,411
Australia	-	2,962,339	2,962,339	-	-	-	-	-
Austria	-	1,881,670	-	1,881,670	-	-	1,881,670	1,881,670
Azerbaijan	-	4,425	-	4,425	-	-	4,425	4,425
Bahamas	-	5,993	-	5,993	-	-	5,993	5,993
Bahrain	-	6,792	6,775	18	-	-	18	18
Bangladesh	-	1,997	-	1,997	-	-	1,997	1,997
Barbados	-	3,196	-	3,196	-	-	3,196	3,196
Belarus	-	22,841	-	22,841	-	-	22,841	22,841
Belgium	-	2,205,270	792,249	1,413,021	-	-	1,413,021	1,413,021
Belize	-	200	-	200	-	-	200	200
Benin	-	399	-	399	-	-	399	399
Bhutan	-	200	-	200	-	-	200	200
Bolivia	-	2,796	-	2,796	-	-	2,796	2,796
Bosnia and Herzegovina	-	1,998	1,432	566	-	-	566	566
Botswana	-	1,997	1,997	-	-	-	-	-
Brazil	-	587,674	-	587,674	-	-	587,674	587,674
Brunei Darussalam	-	7,991	-	7,991	-	-	7,991	7,991
Bulgaria	-	4,417	-	4,417	-	-	4,417	4,417
Burkina Faso	-	399	-	399	-	-	399	399
Burundi	-	200	-	200	-	-	200	200
Cambodia	-	400	-	400	-	-	400	400
Cameroon	-	5,194	-	5,194	-	-	5,194	5,194
Canada	-	5,457,585	5,457,585	-	-	-	-	-
Cape Verde	-	399	-	399	-	-	399	399
Central African Republic	-	200	-	200	-	-	200	200
Chad	-	200	-	200	-	-	200	200
Chile	-	54,319	-	54,319	-	-	54,319	54,319

UNITED NATIONS ORGANIZATION MISSION IN THE DEMOCRATIC REPUBLIC OF THE CONGO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	-	2,407,197	2,407,197	-	-	-	-	-
Colombia	-	43,547	43,547	-	-	-	-	-
Comoros	-	200	-	200	-	-	200	200
Congo	-	1,199	-	1,199	-	-	1,199	1,199
Costa Rica	-	6,392	-	6,392	-	-	6,392	6,392
Cote d'Ivoire	-	3,596	-	3,596	-	-	3,596	3,596
Croatia	-	12,001	12,001	-	-	-	-	-
Cuba	-	9,594	-	9,594	-	-	9,594	9,594
Cyprus	-	13,583	-	13,583	-	-	13,583	13,583
Czech Republic	-	213,930	213,930	-	-	-	-	-
Democratic People's Republic of Korea	-	6,004	-	6,004	-	-	6,004	6,004
Democratic Republic of the Congo	-	2,796	-	2,796	-	-	2,796	2,796
Denmark	-	1,382,283	1,382,283	-	-	-	-	-
Djibouti	-	200	-	200	-	-	200	200
Dominica	-	200	-	200	-	-	200	200
Dominican Republic	-	5,993	-	5,993	-	-	5,993	5,993
Ecuador	-	7,991	-	7,991	-	-	7,991	7,991
Egypt	-	25,968	-	25,968	-	-	25,968	25,968
El Salvador	-	4,793	-	4,793	-	-	4,793	4,793
Equatorial Guinea	-	200	-	200	-	-	200	200
Eritrea	-	200	-	200	-	-	200	200
Estonia	-	4,802	-	4,802	-	-	4,802	4,802
Ethiopia	-	1,199	-	1,199	-	-	1,199	1,199
Fiji	-	1,598	1,598	-	-	-	-	-
Finland	-	1,084,650	1,084,650	-	-	-	-	-
France	-	15,836,628	-	15,836,628	-	-	15,836,628	15,836,628
Gabon	-	5,993	-	5,993	-	-	5,993	5,993
Gambia	-	200	-	200	-	-	200	200
Georgia	-	2,830	-	2,830	-	-	2,830	2,830
Germany	-	19,689,077	-	19,689,077	-	-	19,689,077	19,689,077
Ghana	-	2,796	2,796	-	-	-	-	-
Greece	-	700,894	-	700,894	-	-	700,894	700,894
Grenada	-	200	-	200	-	-	200	200
Guatemala	-	7,192	-	7,192	-	-	7,192	7,192

Schedule 17.2

UNITED NATIONS ORGANIZATION MISSION IN THE DEMOCRATIC REPUBLIC OF THE CONGO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	-	600	-	600	-	-	600	600
Guinea-Bissau	-	200	-	200	-	-	200	200
Guyana	-	400	-	400	-	-	400	400
Haiti	-	399	-	399	-	-	399	399
Honduras	-	1,199	1,199	-	-	-	-	-
Hungary	-	47,940	47,940	-	-	-	-	-
Iceland	-	63,921	63,921	-	-	-	-	-
India	-	119,453	119,453	-	-	-	-	-
Indonesia	-	75,097	-	75,097	-	-	75,097	75,097
Iran (Islamic Republic of)	-	64,410	-	64,410	-	-	64,410	64,410
Iraq	-	12,820	-	12,820	-	-	12,820	12,820
Ireland	-	447,450	447,450	-	-	-	-	-
Israel	-	139,814	-	139,814	-	-	139,814	139,814
Italy	-	10,860,558	-	10,860,558	-	-	10,860,558	10,860,558
Jamaica	-	2,397	-	2,397	-	-	2,397	2,397
Japan	-	41,087,234	-	41,087,234	-	-	41,087,234	41,087,234
Jordan	-	2,397	-	2,397	-	-	2,397	2,397
Kazakhstan	-	19,227	-	19,227	-	-	19,227	19,227
Kenya	-	2,796	-	2,796	-	-	2,796	2,796
Kiribati	-	199	-	199	-	-	199	199
Kuwait	-	51,153	51,153	-	-	-	-	-
Kyrgyzstan	-	2,402	2,402	-	-	-	-	-
Lao People's Democratic Republic	-	200	-	200	-	-	200	200
Latvia	-	6,812	-	6,812	-	-	6,812	6,812
Lebanon	-	6,392	-	6,392	-	-	6,392	6,392
Lesotho	-	399	-	399	-	-	399	399
Liberia	-	799	-	799	-	-	799	799
Libyan Arab Jamahiriya	-	49,561	-	49,561	-	-	49,561	49,561
Liechtenstein	-	11,986	11,986	-	-	-	-	-
Lithuania	-	6,012	-	6,012	-	-	6,012	6,012
Luxembourg	-	135,833	-	135,833	-	-	135,833	135,833
Madagascar	-	600	-	600	-	-	600	600
Malawi	-	399	-	399	-	-	399	399
Malaysia	-	73,101	-	73,101	-	-	73,101	73,101

Schedule 17.2

UNITED NATIONS ORGANIZATION MISSION IN THE DEMOCRATIC REPUBLIC OF THE CONGO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	-	200	-	200	-	-	200	200
Mali	-	399	399	-	-	-	-	-
Malta	-	5,593	5,593	-	-	-	-	-
Marshall Islands	-	400	-	400	-	-	400	400
Mauritania	-	200	-	200	-	-	200	200
Mauritius	-	3,596	-	3,596	-	-	3,596	3,596
Mexico	-	397,470	-	397,470	-	-	397,470	397,470
Micronesia (Federated States of)	-	400	-	400	-	-	400	400
Monaco	-	7,991	-	7,991	-	-	7,991	7,991
Mongolia	-	799	-	799	-	-	799	799
Morocco	-	16,379	-	16,379	-	-	16,379	16,379
Mozambique	-	200	200	-	-	-	-	-
Myanmar	-	1,598	-	1,598	-	-	1,598	1,598
Namibia	-	1,398	-	1,398	-	-	1,398	1,398
Nauru	-	199	199	-	-	-	-	-
Nepal	-	798	-	798	-	-	798	798
Netherlands	-	3,259,972	-	3,259,972	-	-	3,259,972	3,259,972
New Zealand	-	441,457	233,905	207,552	-	-	207,552	207,552
Nicaragua	-	400	-	400	-	-	400	400
Niger	-	399	-	399	-	-	399	399
Nigeria	-	12,806	-	12,806	-	-	12,806	12,806
Norway	-	1,218,498	1,218,498	-	-	-	-	-
Oman	-	20,374	-	20,374	-	-	20,374	20,374
Pakistan	-	23,570	23,570	-	-	-	-	-
Palau	-	200	-	200	-	-	200	200
Panama	-	5,194	-	5,194	-	-	5,194	5,194
Papua New Guinea	-	1,398	-	1,398	-	-	1,398	1,398
Paraguay	-	5,593	-	5,593	-	-	5,593	5,593
Peru	-	39,541	-	39,541	-	-	39,541	39,541
Philippines	-	32,357	-	32,357	-	-	32,357	32,357
Poland	-	78,334	78,334	-	-	-	-	-
Portugal	-	860,747	-	860,747	-	-	860,747	860,747
Qatar	-	13,184	-	13,184	-	-	13,184	13,184
Republic of Korea	-	401,872	-	401,872	-	-	401,872	401,872

Schedule 17.2

UNITED NATIONS ORGANIZATION MISSION IN THE DEMOCRATIC REPUBLIC OF THE CONGO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	-	4,017	-	4,017	-	-	4,017	4,017
Romania	-	22,403	-	22,403	-	-	22,403	22,403
Russian Federation	-	2,612,884	2,612,884	-	-	-	-	-
Rwanda	-	200	200	-	-	-	-	-
Saint Kitts and Nevis	-	200	-	200	-	-	200	200
Saint Lucia	-	200	-	200	-	-	200	200
Saint Vincent and the Grenadines	-	200	-	200	-	-	200	200
Samoa	-	200	-	200	-	-	200	200
San Marino	-	3,995	-	3,995	-	-	3,995	3,995
Sao Tome and Principe	-	200	-	200	-	-	200	200
Saudi Arabia	-	224,543	-	224,543	-	-	224,543	224,543
Senegal	-	1,199	-	1,199	-	-	1,199	1,199
Seychelles	-	399	-	399	-	-	399	399
Sierra Leone	-	200	-	200	-	-	200	200
Singapore	-	71,503	71,503	-	-	-	-	-
Slovakia	-	13,994	13,994	-	-	-	-	-
Slovenia	-	24,369	-	24,369	-	-	24,369	24,369
Solomon Islands	-	200	-	200	-	-	200	200
Somalia	-	200	-	200	-	-	200	200
South Africa	-	731,100	731,100	-	-	-	-	-
Spain	-	5,175,600	-	5,175,600	-	-	5,175,600	5,175,600
Sri Lanka	-	4,793	-	4,793	-	-	4,793	4,793
Sudan	-	1,398	-	1,398	-	-	1,398	1,398
Suriname	-	798	-	798	-	-	798	798
Swaziland	-	799	-	799	-	-	799	799
Sweden	-	2,155,415	2,155,415	-	-	-	-	-
Syrian Arab Republic	-	25,568	-	25,568	-	-	25,568	25,568
Tajikistan	-	1,601	-	1,601	-	-	1,601	1,601
Thailand	-	67,909	-	67,909	-	-	67,909	67,909
The former Yugoslav Republic of Macedonia	-	1,598	-	1,598	-	-	1,598	1,598
Togo	-	200	-	200	-	-	200	200
Tonga	-	199	-	199	-	-	199	199
Trinidad and Tobago	-	6,394	-	6,394	-	-	6,394	6,394
Tunisia	-	11,187	-	11,187	-	-	11,187	11,187

UNITED NATIONS ORGANIZATION MISSION IN THE DEMOCRATIC REPUBLIC OF THE CONGO

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	-	175,783	-	175,783	-	-	175,783	175,783
Turkmenistan	-	2,402	-	2,402	-	-	2,402	2,402
Uganda	-	798	-	798	-	-	798	798
Ukraine	-	76,217	-	76,217	-	-	76,217	76,217
United Arab Emirates	-	71,113	-	71,113	-	-	71,113	71,113
United Kingdom of Great Britain and Northern Ireland	-	12,320,905	12,320,905	-	-	-	-	-
United Republic of Tanzania	-	600	-	600	-	-	600	600
United States of America	-	60,564,328	-	60,564,328	-	-	60,564,328	60,564,328
Uruguay	-	19,177	-	19,177	-	-	19,177	19,177
Uzbekistan	-	10,020	-	10,020	-	-	10,020	10,020
Vanuatu	-	200	-	200	-	-	200	200
Venezuela	-	63,966	-	63,966	-	-	63,966	63,966
Viet Nam	-	2,796	-	2,796	-	-	2,796	2,796
Yemen	-	1,997	-	1,997	-	-	1,997	1,997
Yugoslavia	-	10,409	-	10,409	-	-	10,409	10,409
Zambia	-	399	-	399	-	-	399	399
Zimbabwe	-	1,798	-	1,798	-	-	1,798	1,798
TOTAL	-	199,832,682	34,582,582	165,250,101	-	-	165,250,101	165,250,101

Statement XVIII

United Nations Transitional Administration in East Timor (UNTAET) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 December 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period
	1 December 1999-30 June 2000
Income	
Assessed contributions b/	350,000
Interest income	1,551
Other income	955
Total income	**352,506**
Expenditure (schedule 18.1)	
Total expenditure	**292,010**
Net excess (shortfall) of income over expenditure	**60,496**
Reserves and fund balances, end of period	**60,496**

Statement XVIII (concluded)

United Nations Transitional Administration in East Timor (UNTAET)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000
Assets	
Cash and term deposits	75,830
Assessed contributions receivable from Member States (schedule 18.2) b/	171,749
Other accounts receivable	5,876
Deferred charges	157
Inter-office transactions pending processing	88
Total assets	**253,700**
Liabilities	
Unliquidated obligations	159,718
Other accounts payable	15,041
Inter-fund balances payable	8,426
Due to United Nations peacekeeping reserve fund	10,000
Inter-office transactions pending processing	19
Total liabilities	**193,204**
Reserves and fund balances	
Cumulative surplus	60,496
Total reserves and fund balances	**60,496**
Total liabilities, reserves and fund balances	**253,700**

a/ By its resolution 1272 (1999) of 25 October 1999, the Security Council established UNTAET for an initial period from 25 October 1999 until 31 January 2001. By General Assembly resolution 54/246 B of 7 April 2000 the appropriations were approved for the establishment and maintenance of UNTAET for the period from 1 December 1999 to 30 June 2000. UNTAET is the successor mission of UNAMET which was funded from the United Nations regular budget until 30 November 1999. See note 2 (a).

b/ Includes unpaid assessed contributions irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Schedule 18.1

United Nations Transitional Administration in East Timor (UNTAET)

Expenditure for the period from 1 December 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military observers	4,774	4,472	138	4,610
Military contingents	62,329	16,018	44,988	61,006
Other requirements pertaining to military personnel				
Contingent-owned equipment	18,917	-	18,917	18,917
Self-sustainment	12,654	-	12,650	12,650
Death and disability compensation	1,507	-	1,507	1,507
Sub-total, military personnel	**100,181**	**20,490**	**78,200**	**98,690**
Civilian personnel				
Civilian police	21,556	18,767	1,406	20,173
International and local staff	57,576	30,928	5,655	36,583
United Nations volunteers	7,374	3,157	3,055	6,212
Sub-total, civilian personnel	**86,506**	**52,852**	**10,116**	**62,968**
Operational requirements				
Premises/accommodation	23,410	15,212	6,265	21,477
Infrastructure repairs	3,340	47	3,263	3,310
Transport operations	20,793	7,180	11,982	19,162
Air operations	28,445	8,518	9,793	18,311
Naval operations	580	188	304	492
Communications	25,176	4,618	17,526	22,144
Other equipment	19,332	4,810	10,936	15,746
Supplies and services	8,428	1,640	3,514	5,154
Air and surface freight	24,000			
Transport of contingent-owned equipment	-	10,001	2,958	12,959
Commercial freight and cartage	-	2,477	4,467	6,944
Sub-total, operational requirements	**153,504**	**54,691**	**71,008**	**125,699**
Other programmes				
Public information programmes	893	217	394	611
Sub-total, other programmes	**893**	**217**	**394**	**611**
Staff assessment	8,916	4,042	-	4,042
Total	**350,000**	**132,292**	**159,718**	**292,010**

UNITED NATIONS TRANSITIONAL ADMINISTRATION IN EAST TIMOR

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	-	1,023	-	1,023	-	-	1,023	1,023
Albania	-	2,047	-	2,047	-	-	2,047	2,047
Algeria	-	59,465	-	59,465	-	-	59,465	59,465
Andorra	-	13,643	-	13,643	-	-	13,643	13,643
Angola	-	3,411	-	3,411	-	-	3,411	3,411
Antigua and Barbuda	-	682	-	682	-	-	682	682
Argentina	-	744,513	-	744,513	-	-	744,513	744,513
Armenia	-	4,593	-	4,593	-	-	4,593	4,593
Australia	-	5,057,650	5,057,650	-	-	-	-	-
Austria	-	3,212,433	-	3,212,433	-	-	3,212,433	3,212,433
Azerbaijan	-	8,604	-	8,604	-	-	8,604	8,604
Bahamas	-	10,233	6,000	4,233	-	-	4,233	4,233
Bahrain	-	11,597	11,580	18	-	-	18	18
Bangladesh	-	3,411	2,000	1,411	-	-	1,411	1,411
Barbados	-	5,457	3,200	2,257	-	-	2,257	2,257
Belarus	-	41,382	-	41,382	-	-	41,382	41,382
Belgium	-	3,764,974	2,207,450	1,557,524	-	-	1,557,524	1,557,524
Belize	-	341	-	341	-	-	341	341
Benin	-	682	-	682	-	-	682	682
Bhutan	-	341	-	341	-	-	341	341
Bolivia	-	4,775	-	4,775	-	-	4,775	4,775
Bosnia and Herzegovina	-	3,411	2,577	834	-	-	834	834
Botswana	-	3,411	3,411	-	-	-	-	-
Brazil	-	1,003,345	-	1,003,345	-	-	1,003,345	1,003,345
Brunei Darussalam	-	13,643	8,000	5,643	-	-	5,643	5,643
Bulgaria	-	8,304	-	8,304	-	-	8,304	8,304
Burkina Faso	-	682	-	682	-	-	682	682
Burundi	-	341	-	341	-	-	341	341
Cambodia	-	682	-	682	-	-	682	682
Cameroon	-	8,868	-	8,868	-	-	8,868	8,868
Canada	-	9,329,184	9,329,184	-	-	-	-	-
Cape Verde	-	682	-	682	-	-	682	682
Central African Republic	-	341	-	341	-	-	341	341
Chad	-	341	-	341	-	-	341	341
Chile	-	92,273	-	92,273	-	-	92,273	92,273

UNITED NATIONS TRANSITIONAL ADMINISTRATION IN EAST TIMOR

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
China	-	4,099,069	4,099,069	-	-	-	-	-
Colombia	-	74,354	74,354	-	-	-	-	-
Comoros	-	341	-	341	-	-	341	341
Congo	-	2,047	-	2,047	-	-	2,047	2,047
Costa Rica	-	10,915	-	10,915	-	-	10,915	10,915
Cote d'Ivoire	-	6,139	-	6,139	-	-	6,139	6,139
Croatia	-	21,065	21,065	-	-	-	-	-
Cuba	-	16,572	9,800	6,772	-	-	6,772	6,772
Cyprus	-	23,194	-	23,194	-	-	23,194	23,194
Czech Republic	-	371,951	371,951	-	-	-	-	-
Democratic People's Republic of Korea	-	10,633	-	10,633	-	-	10,633	10,633
Democratic Republic of the Congo	-	4,775	-	4,775	-	-	4,775	4,775
Denmark	-	2,359,743	2,359,743	-	-	-	-	-
Djibouti	-	341	-	341	-	-	341	341
Dominica	-	341	-	341	-	-	341	341
Dominican Republic	-	10,233	-	10,233	-	-	10,233	10,233
Ecuador	-	13,643	-	13,643	-	-	13,643	13,643
Egypt	-	44,339	25,999	18,340	-	-	18,340	18,340
El Salvador	-	8,186	-	8,186	-	-	8,186	8,186
Equatorial Guinea	-	341	200	141	-	-	141	141
Eritrea	-	341	-	341	-	-	341	341
Estonia	-	8,486	5,100	3,386	-	-	3,386	3,386
Ethiopia	-	2,047	1,200	847	-	-	847	847
Fiji	-	2,729	2,729	-	-	-	-	-
Finland	-	1,851,541	1,851,541	-	-	-	-	-
France	-	27,048,064	15,863,298	11,184,766	-	-	11,184,766	11,184,766
Gabon	-	10,233	-	10,233	-	-	10,233	10,233
Gambia	-	341	119	222	-	-	222	222
Georgia	-	5,975	-	5,975	-	-	5,975	5,975
Germany	-	33,595,318	33,595,318	-	-	-	-	-
Ghana	-	4,775	4,775	-	-	-	-	-
Greece	-	1,188,400	693,209	495,191	-	-	495,191	495,191
Grenada	-	341	-	341	-	-	341	341
Guatemala	-	12,279	1,612	10,667	-	-	10,667	10,667

UNITED NATIONS TRANSITIONAL ADMINISTRATION IN EAST TIMOR

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Guinea	-	1,023	-	1,023	-	-	1,023	1,023
Guinea-Bissau	-	341	-	341	-	-	341	341
Guyana	-	682	400	282	-	-	282	282
Haiti	-	682	-	682	-	-	682	682
Honduras	-	2,047	2,047	-	-	-	-	-
Hungary	-	81,858	81,858	-	-	-	-	-
Iceland	-	109,145	109,145	-	-	-	-	-
India	-	203,963	203,963	-	-	-	-	-
Indonesia	-	127,844	74,798	53,046	-	-	53,046	53,046
Iran (Islamic Republic of)	-	113,025	-	113,025	-	-	113,025	113,025
Iraq	-	23,129	-	23,129	-	-	23,129	23,129
Ireland	-	764,009	764,009	-	-	-	-	-
Israel	-	238,253	-	238,253	-	-	238,253	238,253
Italy	-	18,541,778	10,871,255	7,670,523	-	-	7,670,523	7,670,523
Jamaica	-	4,093	-	4,093	-	-	4,093	4,093
Japan	-	69,874,976	40,850,574	29,024,402	-	-	29,024,402	29,024,402
Jordan	-	4,093	-	4,093	-	-	4,093	4,093
Kazakhstan	-	34,542	20,999	13,543	-	-	13,543	13,543
Kenya	-	4,775	-	4,775	-	-	4,775	4,775
Kiribati	-	291	(13)	304	-	-	304	304
Kuwait	-	87,916	87,916	-	-	-	-	-
Kyrgyzstan	-	4,293	4,293	-	-	-	-	-
Lao People's Democratic Republic	-	341	-	341	-	-	341	341
Latvia	-	12,297	7,500	4,797	-	-	4,797	4,797
Lebanon	-	10,915	-	10,915	-	-	10,915	10,915
Lesotho	-	682	-	682	-	-	682	682
Liberia	-	1,364	-	1,364	-	-	1,364	1,364
Libyan Arab Jamahiriya	-	85,387	-	85,387	-	-	85,387	85,387
Liechtenstein	-	20,465	20,465	-	-	-	-	-
Lithuania	-	10,933	-	10,933	-	-	10,933	10,933
Luxembourg	-	231,932	135,997	95,935	-	-	95,935	95,935
Madagascar	-	1,023	-	1,023	-	-	1,023	1,023
Malawi	-	682	-	682	-	-	682	682
Malaysia	-	124,533	72,898	51,635	-	-	51,635	51,635

Schedule 18.2

UNITED NATIONS TRANSITIONAL ADMINISTRATION IN EAST TIMOR

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Maldives	-	341	-	341	-	-	341	341
Mali	-	682	682	-	-	-	-	-
Malta	-	9,550	9,550	-	-	-	-	-
Marshall Islands	-	682	400	282	-	-	282	282
Mauritania	-	341	-	341	-	-	341	341
Mauritius	-	6,139	3,600	2,539	-	-	2,539	2,539
Mexico	-	677,240	-	677,240	-	-	677,240	677,240
Micronesia (Federated States of)	-	682	-	682	-	-	682	682
Monaco	-	13,643	8,000	5,643	-	-	5,643	5,643
Mongolia	-	1,364	-	1,364	-	-	1,364	1,364
Morocco	-	27,969	-	27,969	-	-	27,969	27,969
Mozambique	-	341	341	-	-	-	-	-
Myanmar	-	2,729	-	2,729	-	-	2,729	2,729
Namibia	-	2,388	1,400	988	-	-	988	988
Nauru	-	291	291	-	-	-	-	-
Nepal	-	1,365	-	1,365	-	-	1,365	1,365
Netherlands	-	5,565,854	3,263,427	2,302,427	-	-	2,302,427	2,302,427
New Zealand	-	753,777	753,777	-	-	-	-	-
Nicaragua	-	682	300	382	-	-	382	382
Niger	-	682	-	682	-	-	682	682
Nigeria	-	22,629	13,600	9,029	-	-	9,029	9,029
Norway	-	2,080,562	2,080,562	-	-	-	-	-
Oman	-	34,789	20,399	14,390	-	-	14,390	14,390
Pakistan	-	40,246	40,246	-	-	-	-	-
Palau	-	341	200	141	-	-	141	141
Panama	-	8,868	-	8,868	-	-	8,868	8,868
Papua New Guinea	-	2,388	1,400	988	-	-	988	988
Paraguay	-	9,550	-	9,550	-	-	9,550	9,550
Peru	-	67,133	-	67,133	-	-	67,133	67,133
Philippines	-	55,154	-	55,154	-	-	55,154	55,154
Poland	-	134,801	134,801	-	-	-	-	-
Portugal	-	1,463,036	608,055	854,981	-	-	854,981	854,981
Qatar	-	22,512	-	22,512	-	-	22,512	22,512
Republic of Korea	-	685,044	-	685,044	-	-	685,044	685,044

UNITED NATIONS TRANSITIONAL ADMINISTRATION IN EAST TIMOR

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	-	7,622	-	7,622	-	-	7,622	7,622
Romania	-	39,299	-	39,299	-	-	39,299	39,299
Russian Federation	-	4,700,334	4,700,334	-	-	-	-	-
Rwanda	-	341	341	-	-	-	-	-
Saint Kitts and Nevis	-	341	-	341	-	-	341	341
Saint Lucia	-	341	-	341	-	-	341	341
Saint Vincent and the Grenadines	-	341	-	341	-	-	341	341
Samoa	-	341	200	141	-	-	141	141
San Marino	-	6,822	-	6,822	-	-	6,822	6,822
Sao Tome and Principe	-	341	-	341	-	-	341	341
Saudi Arabia	-	384,069	-	384,069	-	-	384,069	384,069
Senegal	-	2,047	-	2,047	-	-	2,047	2,047
Seychelles	-	682	-	682	-	-	682	682
Sierra Leone	-	341	-	341	-	-	341	341
Singapore	-	121,804	121,804	-	-	-	-	-
Slovakia	-	24,276	24,276	-	-	-	-	-
Slovenia	-	41,610	-	41,610	-	-	41,610	41,610
Solomon Islands	-	341	-	341	-	-	341	341
Somalia	-	341	-	341	-	-	341	341
South Africa	-	1,248,336	1,248,336	-	-	-	-	-
Spain	-	8,836,267	5,180,883	3,655,384	-	-	3,655,384	3,655,384
Sri Lanka	-	8,186	4,800	3,386	-	-	3,386	3,386
Sudan	-	2,388	-	2,388	-	-	2,388	2,388
Suriname	-	1,365	-	1,365	-	-	1,365	1,365
Swaziland	-	1,364	-	1,364	-	-	1,364	1,364
Sweden	-	3,682,704	3,682,704	-	-	-	-	-
Syrian Arab Republic	-	43,657	-	43,657	-	-	43,657	43,657
Tajikistan	-	2,829	-	2,829	-	-	2,829	2,829
Thailand	-	115,665	67,698	47,967	-	-	47,967	47,967
The former Yugoslav Republic of Macedonia	-	2,729	-	2,729	-	-	2,729	2,729
Togo	-	341	-	341	-	-	341	341
Tonga	-	291	(13)	304	-	-	304	304
Trinidad and Tobago	-	11,015	-	11,015	-	-	11,015	11,015
Tunisia	-	19,101	11,200	7,901	-	-	7,901	7,901

Schedule 18.2

UNITED NATIONS TRANSITIONAL ADMINISTRATION IN EAST TIMOR

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	-	300,146	-	300,146	-	-	300,146	300,146
Turkmenistan	-	4,293	-	4,293	-	-	4,293	4,293
Uganda	-	1,365	-	1,365	-	-	1,365	1,365
Ukraine	-	140,808	87,173	53,635	-	-	53,635	53,635
United Arab Emirates	-	121,422	-	121,422	-	-	121,422	121,422
United Kingdom of Great Britain and Northern Ireland	-	21,044,500	21,044,500	-	-	-	-	-
United Republic of Tanzania	-	1,023	-	1,023	-	-	1,023	1,023
United States of America	-	106,027,167	-	106,027,167	-	-	106 027,167	106,027,167
Uruguay	-	32,742	-	32,742	-	-	32,742	32,742
Uzbekistan	-	18,254	-	18,254	-	-	18,254	18,254
Vanuatu	-	341	-	341	-	-	341	341
Venezuela	-	110,745	-	110,745	-	-	110,745	110,745
Viet Nam	-	4,775	-	4,775	-	-	4,775	4,775
Yemen	-	3,411	-	3,411	-	-	3,411	3,411
Yugoslavia	-	18,536	-	18,536	-	-	18,536	18,536
Zambia	-	682	-	682	-	-	682	682
Zimbabwe	-	3,069	-	3,069	-	-	3,069	3,069
TOTAL	-	343,784,115	172,035,504	171,748,611	-	-	171,748,611	171,748,611

Statement XIX

United Nations Peacekeeping Reserve Fund

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Interest income	6,400	5,378
Total income	**6,400**	**5,378**
Expenditure		
Total expenditure	**2**	**3**
Net excess (shortfall) of income over expenditure	**6,398**	**5,375**
Reserves and fund balances, beginning of period	174,221	168,846
Reserves and fund balances, end of period	**180,619**	**174,221**

Statement XIX (concluded)

United Nations Peacekeeping Reserve Fund

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	108,335	97,385
Short-term investments a/	39,723	-
Assessed contributions receivable from Member States (Schedule 19.1) b/	55	55
Accrued interest receivable	-	- h/
Other accounts receivable	665	470 h/
Due from United Nations General Fund	-	57,601
Due from United Nations Transition Assistance Group	-	411
Due from United Nations Iran-Iraq Military Observer Group	-	127
Due from United Nations Observer Mission in Sierra Leone c/	1,000	4,217
Due from United Nations Mission in the Central African Republic d/	13,955	13,955
Due from United Nations Transitional Administration in East Timor e/	10,000	-
Due from United Nations Organization Mission in the Democratic Republic of the Congo f/	6,887	-
Total assets	**180,620**	**174,221**
Liabilities		
Inter-fund balances payable	1	-
Total liabilities	**1**	**-**
Reserves and fund balances		
Working capital funds g/	150,000	150,000
Cumulative surplus	30,619	24,221
Total reserves and fund balances	**180,619**	**174,221**
Total liabilities, reserves and fund balances	**180,620**	**174,221**

a/ Market value of short-term investments at 30 June 2000 remains unchanged at $39,722,806

b/ Contributions assessed on Member States that joined the United Nations subsequent to the adoption of General Assembly resolution 47/217 of 23 December 1992 establishing the Peacekeeping Reserve Fund

c/ Represents an advance for start-up costs for UNOMSIL

d/ Represents an advance for start-up costs for MINURCA

e/ Represents an advance for start-up costs for UNTAET

f/ Represents an advance for start-up costs for MONUC

g/ Comprises amounts transferred from the balance of the excess of income over expenditure in the special accounts of UNTAG ($49,242,762) and UNIIMOG ($18,156,200) and from retained surpluses in the United Nations General Fund ($82,601,038)

h/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

UNITED NATIONS PEACEKEEPING RESERVE FUND

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Andorra	15,000	-		15,000	15,000	-	-	15,000
D.P.R. of Korea	15,000	-	-	15,000	15,000	-	-	15,000
Eritrea	1,500	-	1,499	1	1	-	-	1
Estonia	1,000	-	-	1,000	1,000	-	-	1,000
Kiribati	-	-	(150)	150	-	-	150	150
Latvia	-	-	-	-	-	-	-	-
Lithuania	13,500	-	-	13,500	13,500	-	-	13,500
Marshall Islands	3,000	-	-	3,000	3,000	-	-	3,000
Micronesia	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Nauru	-	-	(150)	150	-	-	150	150
Palau, Republic of	1,500	-	-	1,500	1,500	-	-	1,500
Republic of Korea	-	-	-	-	-	-	-	-
San Marino	5,219	-	-	5,219	5,219	-	-	5,219
Tonga	-	-	(150)	150	-	-	150	150
TOTAL	55,719	-	1,049	54,670	54,220	-	450	54,670

Statement XX

Support Account for Peacekeeping Operations a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Allocation from other funds b/	31,021	31,932
Funding from reserves and fund balances c/	3,866	2,468
Interest income	1,272	597
Other/miscellaneous income	1	4
Total income	**36,160**	**35,001**
Expenditure (schedule 20.1)		
Total expenditure	**38,361**	**32,822**
Excess (shortfall) of income over expenditure	**(2,201)**	**2,179**
Prior period adjustments	-	**(52)**
Net excess (shortfall) of income over expenditure	**(2,201)**	**2,127**
Savings on or cancellation of prior period obligations	525	660
Transfers from reserves and fund balances c/	(3,866)	(2,468)
Reserves and fund balances, beginning of period	7,658	7,339
Reserves and fund balances, end of period	**2,116**	**7,658**

Statement XX (concluded)

Support Account for Peacekeeping Operations

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	3,645	1,285 f/
Short-term investment d/	526	8,716 f/
Long-term investment e/	1,963	-
Other accounts receivable	258	330
Deferred charges	356	361
Total assets	**6,748**	**10,692**
Liabilities		
Unliquidated obligations - current period	1,009	1,018
Other accounts payable	623	569
Inter-fund balances payable	2,813	1,277
Deferred credits	187	170
Total liabilities	**4,632**	**3,034**
Reserves and fund balances		
Operating reserve	5,000	5,000
Cumulative Surplus	(2,884)	2,658
Total reserves and fund balances	**2,116**	**7,658**
Total liabilities, reserves and fund balances	**6,748**	**10,692**

a/ See note 2 (a)

b/ Excludes commitment authority of $3,501,600 authorized as per General Assembly resolution 54/243A of 23 December 1999

c/ Under the terms of General Assembly resolution 53/12B of 8 June 1999, the unencumbered balance of $3,865,800 for the period from 1 July 1997 to 30 June 1998 is applied to the resources required for the period from 1 July 1999 to 30 June 2000

d/ Market value of short-term investment at 30 June 2000 is $528,660

e/ Market value of long-term investment at 30 June 2000 is $2,000,911

f/ Reclassified to conform with current presentation

The accompanying notes are an integral part of the financial statements

Schedule 20.1

Support Account for Peacekeeping Operations

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	35,543	35,169	477	35,646
Sub-total, civilian personnel	**35,543**	**35,169**	**477**	**35,646**
Operational requirements				
Premises/accommodation	1,475	1,475	-	1,475
Communications	343	222	40	262
Other equipment	653	278	332	610
Supplies and services	37	34	-	34
Sub-total, operational requirements	**2,508**	**2,009**	**372**	**2,381**
Other programmes				
Training programmes	338	174	160	334
Sub-total, other programmes	**338**	**174**	**160**	**334**
Total	**38,389**	**37,352**	**1,009**	**38,361**

Statement XXI

United Nations Logistic Base at Brindisi a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000
(Thousands of United States dollars)

	Period	
	1 July 1999-30 June 2000	*1 July 1998- 30 June 1999*
Income		
Allocation from other funds b/	6,083	5.116
Funding from reserves and fund balances c/	1,374	2.026
Interest income	289	114
Other/miscellaneous income	341	1.166
Total income	**8,087**	**8,422**
Expenditure (schedule 21.1)		
Total expenditure	**7,026**	**6,690**
Excess (shortfall) of income over expenditure	**1,061**	**1,732**
Savings on or cancellation of prior period obligations	128	805
Transfers from reserves and fund balances c/	(1,374)	(2,026)
Reserves and fund balances, beginning of period	4,119	3,608
Reserves and fund balances, end of period	**3,934**	**4,119**

Statement XXI (concluded)

United Nations Logistic Base at Brindisi

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	2,426	5,141
Other accounts receivable	2,505	190
Inter-fund balances receivable	913	18
Deferred charges	5	68
Inter-office transactions pending processing	2	-
Total assets	**5,851**	**5,417**
Liabilities		
Unliquidated obligations - current period	1,871	1,282
Other accounts payable	23	9
Deferred credits	18	7
Inter-office transactions pending processing	5	-
Total liabilities	**1,917**	**1,298**
Reserves and fund balances		
Cumulative Surplus	3,934	4,119
Total reserves and fund balances	**3,934**	**4,119**
Total liabilities, reserves and fund balances	**5,851**	**5,417**

a/ See note 2 (a).

b/ In accordance with General Assembly resolution 53/236 of 8 June 1999, part of the cost estimates amounting to $6,082,900 for the period from 1 July 1999 to 30 June 2000 are allocated on pro-rated basis among the individual active peacekeeping missions

c/ In accordance with General Assembly resolution 53/236 of 8 June 1999, the unencumbered balance of $1,373,600 for the period from 1 July 1997 to 30 June 1998 was applied to the resources required for the period from 1 July 1999 to 30 June 2000

The accompanying notes are an integral part of the financial statements

Schedule 21.1

United Nations Logistic Base at Brindisi

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	4,392	3,934	59	3,993
Sub-total, civilian personnel	**4,392**	**3,934**	**59**	**3,993**
Operational requirements				
Premises/accommodation	770	249	520	769
Transport operations	489	152	333	485
Communications	378	78	289	367
Other equipment	544	169	366	535
Supplies and services	796	515	276	791
Air and surface freight Commercial freight and cartage	45	18	25	43
Sub-total, operational requirements	**3,022**	**1,181**	**1,809**	**2,990**
Other programmes				
Training programmes	43	40	3	43
Sub-total, other programmes	**43**	**40**	**3**	**43**
Total	**7,457**	**5,155**	**1,871**	**7,026**

Statement XXII

United Nations Preventive Deployment Force (UNPREDEP) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 January 1996 to 15 October 1999 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	1 January 1996 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	166,391	-	43,063
Voluntary contributions	2	-	-
Funding from reserves and fund balances c/	-	904	-
Interest income	6,830	3,676	2,930
Other/miscellaneous income	3,969	15	3,085
Total income	**177,192**	**4,595**	**49,078**
Expenditure (schedule 22.1)			
Total expenditure c/ d/	**151,200**	**1,076**	**41,901**
Excess (shortfall) of income over expenditure	**25,992**	**3,519**	**7,177**
Prior period adjustments e/	-	(152)	-
Net excess (shortfall) of income over expenditure	**25,992**	**3,367**	**7,177**
Savings on or cancellation of prior period obligations	4,909	1,425	3,841
Credits returned to Member States f/	(13,420)	(258)	(6,895)
Transfer from reserves and fund balances c/	-	(904)	-
Reserves and fund balances, beginning of period	-	17,481	13,358
Reserves and fund balances, end of period	**17,481**	**21,111**	**17,481**

United Nations Preventive Deployment Force (UNPREDEP)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	65,207	62,554
Assessed contributions receivable from Member States (schedule 22.2) b/	9,568	15,542
Other accounts receivable	264	1,660
Deferred charges	-	12
Inter-office transactions pending processing	2	11
Total assets	**75,041**	**79,779**
Liabilities		
Unliquidated obligations - current period	904	21,163
Unliquidated obligations - prior periods	20,088	21,492
Accounts payable to Member States	32,171	18,476
Other accounts payable	478	113
Inter-fund balances payable	254	1,036
Deferred credits	31	18
Inter-office transactions pending processing	4	-
Total liabilities	**53,930**	**62,298**
Reserves and fund balances		
Cumulative surplus	21,111	17,481
Total reserves and fund balances	**21,111**	**17,481**
Total liabilities, reserves and fund balances	**75,041**	**79,779**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectability

c/ As per General Assembly resolution 54/275 of 15 June 2000 the total unencumbered balance for period 1 July 1998 to 30 June 1999 was not returned to member states to cover the costs of outstanding government claims for rotation of its troops amounting to $904,000

d/ As per General Assembly resolution 53/20B of 8 June 1999 the amount of $183,730 was appropriated for the liquidation of the Force and $172,259 was reported as expenditure in the current period

e/ Represents reversal of other income of $110,745, loss on exchange of $29,107, prior period salary adjustments of $11,606 and miscellaneous adjustments of $457

f/ Under the terms of General Assembly resolution 54/275 of 15 June 2000, $257,700 from the remaining unencumbered balance for the period ending 30 June 1999 was returned to member states

The accompanying notes are an integral part of the financial statements

Schedule 22.1

United Nations Preventive Deployment Force (UNPREDEP)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military contingents	904	-	904	904
Sub-total, military personnel	**904**	**-**	**904**	**904**
Civilian personnel				
International and local staff	155	65	-	65
Sub-total, civilian personnel	**155**	**65**	**-**	**65**
United Nations Logistics Base at Brindisi	2	2	-	2
Support account for peacekeeping operations	9	9	-	9
Staff assessment	17	96	-	96
Total	**1,087**	**172**	**904**	**1,076**

Schedule 22.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	1,137	-	1	1,136	985	123	28	1,136
Albania	90	-	90	-	-	-	-	-
Algeria	322	-	322	-	-	-	-	-
Andorra	127	-	124	3	-	3	-	3
Angola	602	-	1	601	184	323	94	601
Antigua and Barbuda	645	-	1	644	559	66	19	644
Argentina	99,008	-	70,668	28,340	-	8,876	19,464	28,340
Armenia	-	-	-	-	-	-	-	-
Australia	48,022	-	48,022	-	-	-	-	-
Austria	30,430	-	30,430	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	99	-	99	-	-	-	-	-
Bahrain	822	-	25	797	-	473	324	797
Bangladesh	31	-	31	-	-	-	-	-
Barbados	1,432	-	3	1,429	757	520	152	1,429
Belarus	20,109	-	20,109	-	-	-	-	-
Belgium	35,666	-	35,666	-	-	-	-	-
Belize	985	-	985	-	-	-	-	-
Benin	29	-	2	27	-	8	19	27
Bhutan	5	-	5	-	-	-	-	-
Bolivia	216	-	216	-	-	-	-	-
Bosnia and Herzegovina	2,477	-	1,941	536	116	325	95	536
Botswana	31	-	31	-	-	-	-	-
Brazil	472,027	-	589	471,438	345,727	97,769	27,942	471,438
Brunei Darussalam	2,398	-	388	2,010	330	1,300	380	2,010
Bulgaria	4,740	-	4,740	-	-	-	-	-
Burkina Faso	1,042	-	960	82	-	63	19	82
Burundi	985	-	-	985	942	33	10	985
Cambodia	1,173	-	1,167	6	-	-	6	6
Cameroon	3,417	-	5	3,412	2,269	896	247	3,412
Canada	83,469	-	83,469	-	-	-	-	-
Cape Verde	1,003	-	1	1,002	941	42	19	1,002
Central African Republic	1,024	-	-	1,024	957	57	10	1,024
Chad	15	-	-	15	-	5	10	15
Chile	3,860	-	100	3,760	-	1,270	2,490	3,760

Schedule 22.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
China	42,878	-	42,878	-	-	-	-	-
Colombia	5,050	-	5,050	-	-	-	-	-
Comoros	985	-	-	985	942	33	10	985
Congo	2,185	-	2	2,183	1,932	194	57	2,183
Costa Rica	2,264	-	1,970	294	294	-	-	294
Cote d'Ivoire	2,625	-	(7)	2,632	1,725	736	171	2,632
Croatia	22,429	-	22,429	-	-	-	-	-
Cuba	851	-	851	-	-	-	-	-
Cyprus	1,025	-	1,025	-	-	-	-	-
Czech Republic	835	-	835	-	-	-	-	-
Democratic People's Republic of Korea	12,419	-	12,419	-	-	-	-	-
Democratic Republic of the Congo	2,744	-	3	2,741	2,102	506	133	2,741
Denmark	22,320	-	22,320	-	-	-	-	-
Djibouti	985	-	-	985	942	33	10	985
Dominica	985	-	-	985	942	33	10	985
Dominican Republic	107	-	89	18	-	-	18	18
Ecuador	1,479	-	8	1,471	-	1,091	380	1,471
Egypt	429	-	429	-	-	-	-	-
El Salvador	3,222	-	3,151	71	-	-	71	71
Equatorial Guinea	15	-	15	-	-	-	-	-
Eritrea	100	-	100	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	983	-	81	902	628	218	56	902
Fiji	26	-	26	-	-	-	-	-
Finland	17,561	-	17,561	-	-	-	-	-
France	254,453	-	254,453	-	-	-	-	-
Gabon	3,804	-	6	3,798	2,388	1,125	285	3,798
Gambia	985	-	-	985	942	33	10	985
Georgia	26,412	-	8	26,404	22,843	3,200	361	26,404
Germany	324,451	-	324,451	-	-	-	-	-
Ghana	402	-	402	-	-	-	-	-
Greece	14,274	-	14,274	-	-	-	-	-
Grenada	985	-	-	985	942	33	10	985
Guatemala	5,849	-	1,356	4,493	2,930	1,221	342	4,493

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Guinea	1,099	-	1	1,098	971	99	28	1,098
Guinea-Bissau	985	-	-	985	942	33	10	985
Guyana	1,967	-	1,967	-	-	-	-	-
Haiti	1,042	-	1	1,041	956	66	19	1,041
Honduras	1,793	-	1,793	-	-	-	-	-
Hungary	778	-	778	-	-	-	-	-
Iceland	1,024	-	1,024	-	-	-	-	-
India	1,835	-	1,835	-	-	-	-	-
Indonesia	41,907	-	74	41,833	26,929	11,407	3,497	41,833
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	34,511	-	18	34,493	28,597	5,041	855	34,493
Ireland	7,216	-	7,216	-	-	-	-	-
Israel	15,764	-	15,764	-	-	-	-	-
Italy	175,869	-	175,869	-	-	-	-	-
Jamaica	740	-	707	33	-	-	33	33
Japan	764,587	-	764,587	-	-	-	-	-
Jordan	307	-	307	-	-	-	-	-
Kazakhstan	6,677	-	6,677	-	-	-	-	-
Kenya	2,364	-	3	2,361	1,772	456	133	2,361
Kiribati	-	-	(4)	4	-	-	4	4
Kuwait	10,097	-	10,097	-	-	-	-	-
Kyrgyzstan	277	-	277	-	-	-	-	-
Lao People's Democratic Republic	524	-	-	524	481	33	10	524
Latvia	-	-	-	-	-	-	-	-
Lebanon	3,680	-	6	3,674	2,328	1,042	304	3,674
Lesotho	1,042	-	1	1,041	956	66	19	1,041
Liberia	2,081	-	1	2,080	1,912	130	38	2,080
Libyan Arab Jamahiriya	44,901	-	53	44,848	32,348	9,991	2,509	44,848
Liechtenstein	255	-	255	-	-	-	-	-
Lithuania	2,346	-	8	2,338	-	1,919	419	2,338
Luxembourg	2,298	-	2,298	-	-	-	-	-
Madagascar	1,099	-	1	1,098	971	99	28	1,098
Malawi	65	-	1	64	-	45	19	64
Malaysia	1,302	-	1,302	-	-	-	-	-

Schedule 22.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Maldives	985	-	981	4	-	-	4	4
Mali	1,083	-	1,083	-	-	-	-	-
Malta	1,965	-	1,965	-	-	-	-	-
Marshall Islands	1,926	-	1,926	-	-	-	-	-
Mauritania	985	-	-	985	942	33	10	985
Mauritius	271	-	271	-	-	-	-	-
Mexico	6,751	-	6,751	-	-	-	-	-
Micronesia (Federated States of)	28	-	22	6	-	-	6	6
Monaco	191	-	191	-	-	-	-	-
Mongolia	1,586	-	1,586	-	-	-	-	-
Morocco	3,163	-	795	2,368	1,391	977	-	2,368
Mozambique	1,024	-	1,024	-	-	-	-	-
Myanmar	18	-	18	-	-	-	-	-
Namibia	200	-	1	199	133	-	66	199
Nauru	-	-	-	-	-	-	-	-
Nepal	172	-	1	171	50	84	37	171
Netherlands	52,844	-	52,844	-	-	-	-	-
New Zealand	7,059	-	7,059	-	-	-	-	-
Nicaragua	2,048	-	1,535	514	379	116	19	514
Niger	1,042	-	1	1,041	956	66	19	1,041
Nigeria	-	-	-	-	-	-	-	-
Norway	19,810	-	19,810	-	-	-	-	-
Oman	2,799	-	20	2,779	-	1,809	970	2,779
Pakistan	365	-	365	-	-	-	-	-
Palau	335	-	234	101	58	33	10	101
Panama	3,578	-	5	3,573	2,329	997	247	3,573
Papua New Guinea	615	-	150	465	323	142	-	465
Paraguay	422	-	422	-	-	-	-	-
Peru	21,172	-	38	21,134	13,657	5,671	1,806	21,134
Philippines	4,786	-	4,269	517	-	-	517	517
Poland	6,469	-	6,469	-	-	-	-	-
Portugal	19,892	-	1,966	17,926	-	-	17,926	17,926
Qatar	4,730	-	640	4,090	2,732	1,358	-	4,090
Republic of Korea	6,841	-	6,841	-	-	-	-	-

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Republic of Moldova	671	-	7	664	-	322	342	664
Romania	24,525	-	24,525	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	1,024	-	1,024	-	-	-	-	-
Saint Kitts and Nevis	30	-	-	30	-	20	10	30
Saint Lucia	985	-	-	985	942	33	10	985
Saint Vincent and the Grenadines	985	-	-	985	942	33	10	985
Samoa	438	-	-	438	395	33	10	438
San Marino	64	-	64	-	-	-	-	-
Sao Tome and Principe	985	-	-	985	942	33	10	985
Saudi Arabia	40,726	-	38,895	1,831	-	-	1,831	1,831
Senegal	1,266	-	1	1,265	1,017	192	56	1,265
Seychelles	1,042	-	1	1,041	956	66	19	1,041
Sierra Leone	985	-	-	985	942	33	10	985
Singapore	1,237	-	1,237	-	-	-	-	-
Slovakia	9,218	-	88	9,130	-	9,130	-	9,130
Slovenia	2,956	-	1,184	1,772	1,772	-	-	1,772
Solomon Islands	4	-	-	4	-	-	4	4
Somalia	985	-	-	985	942	33	10	985
South Africa	11,751	-	11,751	-	-	-	-	-
Spain	83,816	-	83,816	-	-	-	-	-
Sri Lanka	484	-	484	-	-	-	-	-
Sudan	1,403	-	1	1,402	1,061	275	66	1,402
Suriname	744	-	1	743	577	129	37	743
Swaziland	2,081	-	7	2,074	1,906	130	38	2,074
Sweden	33,671	-	33,671	-	-	-	-	-
Syrian Arab Republic	16,424	-	26	16,398	11,123	4,058	1,217	16,398
Tajikistan	4,527	-	2	4,525	3,954	476	95	4,525
Thailand	1,181	-	1,181	-	-	-	-	-
The former Yugoslav Republic of Macedonia	13	-	9	4	-	-	4	4
Togo	1,024	-	-	1,024	957	57	10	1,024
Tonga	-	-	(4)	4	-	-	4	4
Trinidad and Tobago	97	-	56	41	-	-	41	41
Tunisia	8,767	-	11	8,756	6,405	1,819	532	8,756

Schedule 22.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Turkey	2,810	-	2,810	-	-	-	-	-
Turkmenistan	1,652	-	3	1,649	625	872	152	1,649
Uganda	691	-	1	690	524	129	37	690
Ukraine	1,158,632	-	1,158,632	-	-	-	-	-
United Arab Emirates	1,150	-	1,150	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	196,357	-	196,357	-	-	-	-	-
United Republic of Tanzania	118	-	1	117	-	89	28	117
United States of America	10,960,599	-	2,246,947	8,713,652	-	5,770,225	2,943,427	8,713,652
Uruguay	5,790	-	20	5,770	1,686	3,171	913	5,770
Uzbekistan	3,997	-	3,997	-	-	-	-	-
Vanuatu	985	-	-	985	942	33	10	985
Venezuela	26,764	-	26,764	-	-	-	-	-
Viet Nam	1,423	-	3	1,420	680	607	133	1,420
Yemen	1,495	-	2	1,493	1,076	323	94	1,493
Yugoslavia	24,765	-	14	24,751	20,587	3,518	646	24,751
Zambia	85	-	85	-	-	-	-	-
Zimbabwe	1,087	-	2	1,085	711	290	84	1,085
TOTAL	15,541,650	-	5,973,400	9,568,250	577,096	5,958,450	3,032,704	9,568,250

Statement XXIII

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 January 1996 to 30 November 1998 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	1 January 1996 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	517,546	-	7,483
Voluntary contributions	298	-	-
Interest income	17,231	4,149	4,367
Other/miscellaneous income	3,948	91	562
Total income	**539,023**	**4,240**	**12,412**
Expenditure			
Total expenditure	**461,345**	-	**7,220**
Excess (shortfall) of income over expenditure	**77,678**	**4,240**	**5,192**
Prior period adjustments c/	(696)	(624)	(696)
Net excess (shortfall) of income over expenditure	**76,982**	**3,616**	**4,496**
Savings on or cancellation of prior period obligations	21,984	1,152	12,276
Credits returned to Member States d/	(49,372)	(864)	(14,646)
Reserves and fund balances, beginning of period	-	49,594	47,468
Reserves and fund balances, end of period	**49,594**	**53,498**	**49,594**

Statement XXIII (concluded)

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	47,230	77,335
Short-term investments	-	10,000
Assessed contributions receivable from Member States (schedule 23.1) b/	26,333	31,552
Accounts receivable from Member States	150	964
Other accounts receivable	387	445
Inter-fund balance receivable	183	-
Total assets	**74,283**	**120,296**
Liabilities		
Unliquidated obligations - current period	-	75
Unliquidated obligations - prior periods	11,447	19,919
Accounts payable to Member States	9,128	49,280
Other accounts payable	104	381
Inter-fund balances payable	-	958
Deferred credits	98	89
Inter-office transactions pending processing	8	-
Total liabilities	**20,785**	**70,702**
Reserves and fund balances		
Cumulative surplus	53,498	49,594
Total reserves and fund balances	**53,498**	**49,594**
Total liabilities, reserves and fund balances	**74,283**	**120,296**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectibility.

c/ Represents salary related expenditures of $410,120, contractual services of $68,119, arbiration cost of $56,170, loss on currency exchange of $36,308, bank service charges of $21,522, write-off accounts receivable of $14,221, and other miscellaneous operating expenditures of $17,404.

d/ Under the terms of General Assembly resolution 54/274 of 15 June 2000, $864,360 from the remaining unencumbered balance for the periods ending 30 June 1998 and 30 June 1999 were returned to member states.

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND UNITED NATIONS CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	4,417	-	3	4,414	4,300	114	-	4,414
Albania	-	-	-	-	-	-	-	-
Algeria	2,490	-	2,490	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	271	-	10	261	-	261	-	261
Antigua and Barbuda	2,362	-	2	2,360	2,303	57	-	2,360
Argentina	9,898	-	9,898	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	1	-	1	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	2,304	-	15	2,289	1,830	459	-	2,289
Belarus	444,490	-	444,490	-	-	-	-	-
Belgium	-	-	-	-	-	-	-	-
Belize	4,348	-	4,348	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	9,066	-	7,104	1,962	1,675	287	-	1,962
Botswana	-	-	-	-	-	-	-	-
Brazil	1,471,191	-	2,699	1,468,492	1,381,715	86,777	-	1,468,492
Brunei Darussalam	3,577	-	36	3,541	2,395	1,146	-	3,541
Bulgaria	649	-	649	-	-	-	-	-
Burkina Faso	4,370	-	4,102	268	211	57	-	268
Burundi	4,348	-	1	4,347	4,318	29	-	4,347
Cambodia	4,713	-	4,713	-	-	-	-	-
Cameroon	9,297	-	25	9,272	8,469	803	-	9,272
Canada	-	-	-	-	-	-	-	-
Cape Verde	4,348	-	2	4,346	4,317	29	-	4,346
Central African Republic	4,370	-	1	4,369	4,312	57	-	4,369
Chad	-	-	-	-	-	-	-	-
Chile	74,400	-	216	74,184	67,707	6,477	-	74,184

Schedule 23.1

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND UNITED NATIONS CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	-	-	-	-	-	-	-	-
Colombia	3,179	-	3,179	-	-	-	-	-
Comoros	4,348	-	1	4,347	4,318	29	-	4,347
Congo	8,793	-	7	8,786	8,614	172	-	8,786
Costa Rica	2,693	-	2,693	-	-	-	-	-
Cote d'Ivoire	9,204	-	20	9,184	8,496	688	-	9,184
Croatia	-	-	-	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	44,685	-	44,685	-	-	-	-	-
Democratic Republic of the Congo	9,023	-	14	9,009	8,550	459	-	9,009
Denmark	-	-	-	-	-	-	-	-
Djibouti	4,348	-	1	4,347	4,318	29	-	4,347
Dominica	4,348	-	1	4,347	4,318	29	-	4,347
Dominican Republic	56	-	56	-	-	-	-	-
Ecuador	18,312	-	37	18,275	17,014	1,261	-	18,275
Egypt	-	-	-	-	-	-	-	-
El Salvador	9,204	-	21	9,183	8,495	688	-	9,183
Equatorial Guinea	4,348	-	4,348	-	-	-	-	-
Eritrea	986	-	986	-	-	-	-	-
Estonia	36,717	-	36	36,681	35,363	1,318	-	36,681
Ethiopia	4,183	-	6	4,177	3,976	201	-	4,177
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	9,479	-	31	9,448	8,417	1,031	-	9,448
Gambia	4,348	-	1	4,347	4,318	29	-	4,347
Georgia	101,003	-	77	100,926	97,602	3,324	-	100,926
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	4,348	-	1	4,347	4,318	29	-	4,347
Guatemala	18,174	-	4,138	14,036	12,947	1,089	-	14,036

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND UNITED NATIONS CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	4,394	-	2	4,392	4,306	86	-	4,392
Guinea-Bissau	4,348	-	1	4,347	4,318	29	-	4,347
Guyana	8,701	-	8,701	-	-	-	-	-
Haiti	4,370	-	2	4,368	4,311	57	-	4,368
Honduras	8,838	-	8,838	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	129,067	-	320	128,747	118,831	9,916	-	128,747
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	125,134	-	128	125,006	120,020	4,986	-	125,006
Ireland	-	-	-	-	-	-	-	-
Israel	43,340	-	43,340	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	133,681	-	133,681	-	-	-	-	-
Kenya	8,575	-	12	8,563	8,162	401	-	8,563
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	-	-	-	-	-	-	-	-
Lao People's Democratic Republic	2,049	-	912	1,137	1,108	29	-	1,137
Latvia	-	-	-	-	-	-	-	-
Lebanon	9,387	-	28	9,359	8,443	916	-	9,359
Lesotho	4,370	-	2	4,368	4,311	57	-	4,368
Liberia	8,748	-	3	8,745	8,630	115	-	8,745
Libyan Arab Jamahiriya	133,256	-	268	132,988	123,817	9,171	-	132,988
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	4,394	-	2	4,392	4,306	86	-	4,392
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	4,362	-	4,362	-	-	-	-	-

Schedule 23.1

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND UNITED NATIONS CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Mali	4,394	-	2	4,392	4,306	86	-	4,392
Malta	149	-	25	124	-	124	-	124
Marshall Islands	8,644	-	8,644	-	-	-	-	-
Mauritania	4,348	-	1	4,347	4,318	29	-	4,347
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	6,024	-	6,024	-	-	-	-	-
Morocco	3,521	-	74	3,447	1,097	2,350	-	3,447
Mozambique	4,370	-	4,370	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	8,748	-	6,557	2,191	2,076	115	-	2,191
Niger	4,370	-	2	4,368	4,311	57	-	4,368
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	1,296	-	1,296	-	-	-	-	-
Panama	4,471	-	27	4,444	3,528	916	-	4,444
Papua New Guinea	553	-	6	547	346	201	-	547
Paraguay	-	-	-	-	-	-	-	-
Peru	55,810	-	160	55,650	50,778	4,872	-	55,650
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	73,301	-	60	73,241	70,776	2,465	-	73,241
Romania	65,734	-	65,734	-	-	-	-	-

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND UNITED NATIONS CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	4,370	-	1	4,369	4,312	57	-	4,369
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	4,348	-	1	4,347	4,318	29	-	4,347
Saint Vincent and the Grenadines	4,348	-	1	4,347	4,318	29	-	4,347
Samoa	1,983	-	1	1,982	1,953	29	-	1,982
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	4,348	-	1	4,347	4,318	29	-	4,347
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	4,462	-	4,462	-	-	-	-	-
Seychelles	4,370	-	2	4,368	4,311	57	-	4,368
Sierra Leone	4,348	-	1	4,347	4,318	29	-	4,347
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	7,000	-	109	6,891	3,452	3,439	-	6,891
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	4,348	-	1	4,347	4,318	29	-	4,347
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	4,531	-	7	4,524	4,266	258	-	4,524
Suriname	2,315	-	3	2,312	2,198	114	-	2,312
Swaziland	8,748	-	3	8,745	8,630	115	-	8,745
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	46,101	-	114	45,987	42,434	3,553	-	45,987
Tajikistan	17,673	-	13	17,660	17,201	459	-	17,660
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	8,885	-	4,668	4,217	3,930	287	-	4,217
Togo	4,370	-	1	4,369	4,312	57	-	4,369
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	27,242	-	51	27,191	25,586	1,605	-	27,191
Turkey	20,619	-	20,619	-	-	-	-	-
Turkmenistan	27,698	-	27,698	-	-	-	-	-
Uganda	2,118	-	3	2,115	2,001	114	-	2,115

Schedule 23.1

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND UNITED NATIONS CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Ukraine	4,058,874	-	4,058,849	25	-	25	-	25
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-		-	-	-	-	-	-
United States of America	23,923,497	-	263,469	23,660,028	14,352,781	9,307,247	-	23,660,028
Uruguay	382	-	382	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	4,348	-	1	4,347	4,318	29	-	4,347
Venezuela	4,938	-	4,938	-	-	-	-	-
Viet Nam	1,791	-	16	1,775	1,202	573	-	1,775
Yemen	4,553	-	10	4,543	4,257	286	-	4,543
Yugoslavia	90,337	-	90	90,247	86,808	3,439	-	90,247
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	4,531	-	8	4,523	4,265	258	-	4,523
TOTAL	31,552,911	-	5,220,251	26,332,661	16,866,522	9,466,139	-	26,332,661

Statement XXIV

United Nations Peace Forces (UNPF) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 12 January 1992 to 30 June 1997 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	12 January 1992 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	5,082,587	-	-
Voluntary contributions	37,360	-	-
Funding from reserves and fund balances c/	-	181,093	-
Interest income	44,590	1,478	385
Other/miscellaneous income	89,323	215	393
Total income	**5,253,860**	**182,786**	**778**
Expenditure (schedule 24.1)			
Total expenditure	**4,687,518**	**179,900**	**43**
Excess (shortfall) of income over expenditure	**566,342**	**2,886**	**735**
Prior period adjustments d/ e/	(13,398)	7,829	(5,533)
Net excess (shortfall) of income over expenditure	**552,944**	**10,715**	**(4,798)**
Savings on or cancellation of prior period obligations	210,981	43,252	205,048
Credits returned to Member States	(261,551)	-	-
Transfer from reserves and fund balances c\	-	(181,093)	-
Transfer to other funds	(59,014)	-	-
Reserves and fund balances, beginning of period	-	443,360	243,110
Reserves and fund balances, end of period	**443,360**	**316,234**	**443,360**

Statement XXIV (concluded)

United Nations Peace Forces (UNPF)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	34,001	8,013
Assessed contributions receivable from Member States (schedule 24.2) b/	621,513	670,976
Accounts receivable from Member States	721	17,602 f/
Other accounts receivable	519	694 f/
Inter-fund balances receivable	1,700	3,649
Inter-office transactions pending processing	331	227 f/
Total assets	**658,785**	**701,161**
Liabilities		
Unliquidated obligations - current	64,954	-
Unliquidated obligations - prior periods	7,341	218,069
Accounts payable to Member States	269,111	28,886
Other accounts payable	596	1,412
Due to United Nations Mission in Haiti	-	9,000
Deferred credits	109	95 f/
Inter-office transactions pending processing	440	339 f/
Total liabilities	**342,551**	**257,801**
Reserves and fund balances		
Cumulative surplus	316,234	443,360
Total reserves and fund balances	**316,234**	**443,360**
Total liabilities, reserves and fund balances	**658,785**	**701,161**

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a/ See also note 2(a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ In accordance with General Assembly resolution 54/269 of 15 June 2000 an amount of $179,899,700 has been retained from the balance of appropriations to meet the outstanding costs of Government claims. In addition as per the same resolution, an amount of $1,193,000 was retained from the unencumbered balance during the current period to meet the costs of the liquidation of the mission for which expenditures were reflected in the financial statements as at 30 June 1998.

d/ Includes reversal of voluntary contribution in kind amounting to $21,260,000 requested by the United States of America for which budgetary provisions had been made, which was reported in the financial statements as at 31 December 1995. In addition the United Kingdom requested a reversal of a voluntary contribution in kind amounting to $4,387,267 for which no budgetary provisions had been made, which was footnoted in the financial statements as at 31 December 1995.

e/ Includes recoveries from governments for overpayments of $8,097,709 for troop and contingent-owned equipment reimbursements paid in prior periods, net adjustments to IFOR invoices for equipment and services of $296,515 less ($92,827) for approved write-offs ($430,505) for prior period net miscellaneous adjustments and ($42,439) for inter-office voucher charges.

f/ Reclassified to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 24.1

United Nations Peace Forces (UNPF)

Expenditure for the period from 1 July 1999 to 30 June 2000 as at 30 June 2000

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military personnel				
Military contingents	5,468	2,855	2,613	5,468
Other requirements pertaining to military personnel				
Contingent-owned equipment	138,537	94,473	44,064	138,537
Death and disability compensation	9,782	8,835	947	9,782
Sub-total, military personnel	153,787	106,163	47,624	153,787
Operational requirements				
Transport operations	8,458	-	8,458	8,458
Air operations	4,204	1,780	2,424	4,204
Other equipment	405	123	282	405
Supplies and services	15	8	7	15
Air and surface freight				
Transport of contingent-owned equipment	13,031	6,872	6,159	13,031
Sub-total, operational requirements	26,113	8,783	17,330	26,113
Total	**179,900**	**114,946**	**64,954**	**179,900**

Schedule 24.2

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	47,802	-	-	47,802	47,802	-	-	47,802
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	1,705	-	-	1,705	1,705	-	-	1,705
Argentina	-	-	-	-	-	-	-	-
Armenia	590,322	-	-	590,322	590,322	-	-	590,322
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	938,170	-	246,169	692,001	692,001	-	-	692,001
Bahamas	-	-	-	-	-	-	-	-
Bahrain	49,973	-	-	49,973	49,973	-	-	49,973
Bangladesh	-	-	-	-	-	-	-	-
Barbados	7,226	-	-	7,226	7,226	-	-	7,226
Belarus	19,639,486	-	-	19,639,486	19,639,486	-	-	19,639,486
Belgium	-	-	-	-	-	-	-	-
Belize	29,152	-	29,152	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	67,316	-	27,316	40,000	40,000	-	-	40,000
Bosnia and Herzegovina	189,159	-	189,159	1	1	-	-	1
Botswana	-	-	-	-	-	-	-	-
Brazil	2,528,441	-	-	2,528,441	2,528,441	-	-	2,528,441
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	552,318	-	552,218	100	100	-	-	100
Burkina Faso	47,802	-	-	47,802	47,802	-	-	47,802
Burundi	47,802	-	-	47,802	47,802	-	-	47,802
Cambodia	95,613	-	95,613	-	-	-	-	-
Cameroon	25,873	-	-	25,873	25,873	-	-	25,873
Canada	-	-	-	-	-	-	-	-
Cape Verde	47,802	-	-	47,802	47,802	-	-	47,802
Central African Republic	47,802	-	-	47,802	47,802	-	-	47,802
Chad	47,802	-	-	47,802	47,802	-	-	47,802
Chile	-	-	-	-	-	-	-	-

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	2,265	-	2,045	221	221	-	-	221
Colombia	-	-	-	-	-	-	-	-
Comoros	47,802	-	-	47,802	47,802	-	-	47,802
Congo	91,243	-	-	91,243	91,243	-	-	91,243
Costa Rica	79,837	-	4,715	75,122	75,122	-	-	75,122
Cote d'Ivoire	-	-	-	-	-	-	-	-
Croatia	282,661	-	282,661	-	-	-	-	-
Cuba	132,680	-	132,680	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	41,401	-	-	41,401	-	41,401	-	41,401
Democratic People's Republic of Korea	448,302	-	-	448,302	448,302	-	-	448,302
Democratic Republic of the Congo	58,412	-	-	58,412	58,412	-	-	58,412
Denmark	-	-	-	-	-	-	-	-
Djibouti	47,802	-	-	47,802	47,802	-	-	47,802
Dominica	35,270	-	-	35,270	35,270	-	-	35,270
Dominican Republic	112,175	-	546	111,629	111,629	-	-	111,629
Ecuador	253,261	-	-	253,261	253,261	-	-	253,261
Egypt	-	-	-	-	-	-	-	-
El Salvador	95,613	-	-	95,613	95,613	-	-	95,613
Equatorial Guinea	47,802	-	47,802	-	-	-	-	-
Eritrea	154	-	154	-	-	-	-	-
Estonia	374,157	-	374,157	-	-	-	-	-
Ethiopia	9,418	-	-	9,418	9,418	-	-	9,418
Fiji	10,194	-	10,194	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	147,652	-	-	147,652	147,652	-	-	147,652
Gambia	47,802	-	-	47,802	47,802	-	-	47,802
Georgia	1,716,740	-	-	1,716,740	1,716,740	-	-	1,716,740
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	324,500	-	324,500	-	-	-	-	-
Grenada	45,586	-	-	45,586	45,586	-	-	45,586
Guatemala	191,226	-	44,483	146,743	146,743	-	-	146,743

Schedule 24.2

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	47,802	-	-	47,802	47,802	-	-	47,802
Guinea-Bissau	47,802	-	-	47,802	47,802	-	-	47,802
Guyana	3,412	-	3,412	-	-	-	-	-
Haiti	21,569	-	-	21,569	21,569	-	-	21,569
Honduras	83,197	-	83,197	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	1,302,868	-	-	1,302,868	1,302,868	-	-	1,302,868
Iran (Islamic Republic of)	2,000,000	-	1,100,000	900,000	900,000	-	-	900,000
Iraq	1,276,537	-	-	1,276,537	1,276,537	-	-	1,276,537
Ireland	-	-	-	-	-	-	-	-
Israel	45,315	-	45,315	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	1,559,006	-	759,730	799,276	799,276	-	-	799,276
Kenya	19,095	-	-	19,095	19,095	-	-	19,095
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	453,671	-	-	453,671	453,671	-	-	453,671
Lao People's Democratic Republic	1,705	-	882	823	823	-	-	823
Latvia	989,963	-	-	989,963	989,963	-	-	989,963
Lebanon	77,721	-	-	77,721	77,721	-	-	77,721
Lesotho	1,705	-	-	1,705	1,705	-	-	1,705
Liberia	95,613	-	-	95,613	95,613	-	-	95,613
Libyan Arab Jamahiriya	1,592,561	-	-	1,592,561	1,592,561	-	-	1,592,561
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	137,398	-	(45,658)	183,056	183,056	-	-	183,056
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	62,382	-	-	62,382	62,382	-	-	62,382
Malawi	-	-	-	-	-	-	-	-
Malaysia	25	-	25	-	-	-	-	-
Maldives	47,802	-	47,802	-	-	-	-	-

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Mali	28,439	-	-	28,439	28,439	-	-	28,439
Malta	-	-	-	-	-	-	-	-
Marshall Islands	26,895	-	26,895	-	-	-	-	-
Mauritania	47,802	-	-	47,802	47,802	-	-	47,802
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	93,848	-	34,843	59,005	59,005	-	-	59,005
Morocco	-	-	-	-	-	-	-	-
Mozambique	823	-	823	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	95,613	-	71,183	24,430	24,430	-	-	24,430
Niger	47,802	-	-	47,802	47,802	-	-	47,802
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	43,042	-	-	43,042	43,042	-	-	43,042
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	74,350	-	13,768	60,582	60,582	-	-	60,582
Papua New Guinea	26,468	-	-	26,468	26,468	-	-	26,468
Paraguay	-	-	-	-	-	-	-	-
Peru	573,676	-	-	573,676	573,676	-	-	573,676
Philippines	423	-	423	-	-	-	-	-
Poland	726,260	-	726,260	-	-	-	-	-
Portugal	147,452	-	-	147,452	147,452	-	-	147,452
Qatar	65,890	-	-	65,890	65,890	-	-	65,890
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	1,237,446	-	-	1,237,446	1,237,446	-	-	1,237,446
Romania	27,127	-	27,127	-	-	-	-	-

Schedule 24.2

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Russian Federation	5,424	-	5,133	291	291	-	-	291
Rwanda	47,802	-	-	47,802	47,802	-	-	47,802
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	17,569	-	-	17,569	17,569	-	-	17,569
Saint Vincent and the Grenadines	47,802	-	-	47,802	47,802	-	-	47,802
Samoa	401	-	-	401	401	-	-	401
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	47,802	-	-	47,802	47,802	-	-	47,802
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	27,531	-	27,531	-	-	-	-	-
Seychelles	40,961	-	-	40,961	40,961	-	-	40,961
Sierra Leone	47,802	-	-	47,802	47,802	-	-	47,802
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	10,954	-	-	10,954	10,954	-	-	10,954
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	47,802	-	-	47,802	47,802	-	-	47,802
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	47,802	-	-	47,802	47,802	-	-	47,802
Suriname	823	-	-	823	823	-	-	823
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	216,025	-	-	216,025	216,025	-	-	216,025
Tajikistan	396,206	-	-	396,206	396,206	-	-	396,206
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	92,299	-	48,424	43,876	43,876	-	-	43,876
Togo	47,802	-	-	47,802	47,802	-	-	47,802
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	10,233	-	-	10,233	10,233	-	-	10,233
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	467,645	-	-	467,645	467,645	-	-	467,645
Uganda	823	-	-	823	823	-	-	823

Schedule 24.2

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Ukraine	79,357,522	-	-	79,357,522	79,357,522	-	-	79,357,522
United Arab Emirates	1,709,767	-	-	1,709,767	1,709,767	-	-	1,709,767
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	541,877,748	-	43,813,641	498,064,107	498,064,107	-	-	498,064,107
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	2,173,886	-	308,222	1,865,665	1,865,665	-	-	1,865,665
Vanuatu	47,802	-	-	47,802	47,802	-	-	47,802
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	95,613	-	-	95,613	95,613	-	-	95,613
Yemen	47,802	-	-	47,802	47,802	-	-	47,802
Yugoslavia	1,260,860	-	-	1,260,860	1,260,860	-	-	1,260,860
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	7,408	-	-	7,408	7,408	-	-	7,408
TOTAL	670,975,943	-	49,462,541	621,513,402	621,472,001	41,401	-	621,513,402

Statement XXV

United Nations Observer Mission in Liberia (UNOMIL) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 22 September 1993 to 30 June 1998 as at 31 December 2000
(Thousands of United States dollars)

	Period		
	22 September 1993 to 30 June 2000	*1 July 2000 to 31 Dec 2000*	*1 July 1999 to 30 June 2000*
Income			
Assessed contributions b/	141,984	-	-
Interest income	2,562	0	540
Other/miscellaneous income	1,214	0	15
Total income	**145,760**	**0**	**555**
Expenditure			
Total expenditure	**97,401**	**-**	**-**
Excess (shortfall) of income over expenditure	**48,359**	**0**	**555**
Prior period adjustments c/	(251)	0	(64)
Net excess (shortfall) of income over expenditure	**48,108**	**0**	**491**
Savings on or cancellation of prior period obligations	4,770	0	570
Credits returned to Member States	(38,382)	-	-
Reserves and fund balances, beginning of period	-	14 496	13,435
Reserves and fund balances, end of period	**14,496**	**14,496**	**14,496**

Statement XXV (concluded)

United Nations Observer Mission in Liberia (UNOMIL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	9,657	9,798
Assessed contributions receivable from Member States (schedule 25.1) b/	5,439	5,570
Other accounts receivable	180	199
Inter-fund balances receivable	40	-
Inter-office transactions pending processing	14	209
Total assets	**15,330**	**15,776**
Liabilities		
Unliquidated obligations - prior periods	82	281
Accounts payable to Member States	75	443
Other accounts payable d/	538	1,307
Inter-fund balances payable	-	161
Deferred credits	33	46
Inter-office transactions pending processing	106	103
Total liabilities	**834**	**2,341**
Reserves and fund balances		
Cumulative surplus	14,496	13,435
Total reserves and fund balances	**14,496**	**13,435**
Total liabilities, reserves and fund balances	**15,330**	**15,776**

a/ See also note 2(a)

b/ Includes assessed contributions unpaid irrespective of collectibility

c/ Represents approved write-offs of $15,106, net accounting adjustments of $31,524 and other miscellaneous expenditures of 17,750

d/ Includes $493,778 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable

The accompanying notes are an integral part of the financial statements

Schedule 25.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	983	-	(1)	984	957	-	27	984
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	380	-	(1)	381	357	-	24	381
Argentina	376	-	370	6	-	-	6	6
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	63	-	(2)	65	-	-	65	65
Belarus	311,968	-	(14)	311,982	308,750	-	3,232	311,982
Belgium	-	-	-	-	-	-	-	-
Belize	454	-	454	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	3,090	-	2,419	671	615	-	56	671
Botswana	-	-	-	-	-	-	-	-
Brazil	182,161	-	(22)	182,183	170,546	-	11,637	182,183
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	-	-	-	-	-	-	-	-
Burundi	978	-	(1)	979	957	-	22	979
Cambodia	811	-	811	-	-	-	-	-
Cameroon	1,006	-	(2)	1,008	917	-	91	1,008
Canada	-	-	-	-	-	-	-	-
Cape Verde	978	-	(1)	979	957	-	22	979
Central African Republic	980	-	(1)	981	957	-	24	981
Chad	-	-	-	-	-	-	-	-
Chile	10	-	10	-	-	-	-	-

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	8	-	8	1	1	-	-	1
Colombia	-	-	-	-	-	-	-	-
Comoros	978	-	(1)	979	957	-	22	979
Congo	1,331	-	(2)	1,333	1,282	-	51	1,333
Costa Rica	10	-	10	-	-	-	-	-
Cote d'Ivoire	748	-	(2)	750	666	-	84	750
Croatia	21,157	-	21,157	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	2,201	-	2,201	-	-	-	-	-
Democratic People's Republic of Korea	9,673	-	9,673	-	-	-	-	-
Democratic Republic of the Congo	1,180	-	(2)	1,182	1,113	-	69	1,182
Denmark	-	-	-	-	-	-	-	-
Djibouti	978	-	(1)	979	957	-	22	979
Dominica	978	-	(1)	979	957	-	22	979
Dominican Republic	6	-	4	2	-	-	2	2
Ecuador	-	-	-	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-
El Salvador	1,989	-	1,989	-	-	-	-	-
Equatorial Guinea	978	-	978	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	492	-	(1)	493	461	-	32	493
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	2,812	-	(2)	2,814	2,707	-	107	2,814
Gambia	978	-	(1)	979	957	-	22	979
Georgia	31,002	-	(1)	31,003	30,378	-	625	31,003
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	1,400	-	1,400	-	-	-	-	-
Grenada	978	-	(1)	979	957	-	22	979
Guatemala	3,966	-	881	3,088	2,945	-	143	3,088

Schedule 25.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	981	-	(1)	982	957	-	25	982
Guinea-Bissau	978	-	(1)	979	957	-	22	979
Guyana	815	-	815	-	-	-	-	-
Haiti	524	-	(1)	525	501	-	24	525
Honduras	726	-	726	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	20,911	-	(1)	20,912	19,752	-	1,160	20,912
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	26,814	-	(1)	26,815	25,972	-	843	26,815
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	52,150	-	52,150	-	-	-	-	-
Kenya	406	-	(2)	408	342	-	66	408
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	8,622	-	8,622	-	-	-	-	-
Lao People's Democratic Republic	348	-	(1)	349	327	-	22	349
Latvia	-	-	-	-	-	-	-	-
Lebanon	1,209	-	(2)	1,211	1,112	-	99	1,211
Lesotho	409	-	(1)	410	386	-	24	410
Liberia	1,955	-	(2)	1,957	1,909	-	48	1,957
Libyan Arab Jamahiriya	31,247	-	(2)	31,249	29,913	-	1,336	31,249
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	1,170	-	(1)	1,171	1,146	-	25	1,171
Malawi	-	-	(1)	1	-	-	1	1
Malaysia	-	-	-	-	-	-	-	-
Maldives	978	-	978	-	-	-	-	-

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Mali	981	-	(1)	982	957	-	25	982
Malta	336	-	87	249	158	-	91	249
Marshall Islands	1,039	-	1,039	-	-	-	-	-
Mauritania	978	-	(1)	979	957	-	22	979
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	1,146	-	1,146	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	196	-	196	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	(1)	1	-	-	1	1
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	1,955	-	1,464	491	443	-	48	491
Niger	980	-	(1)	981	957	-	24	981
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	21	-	21	-	-	-	-	-
Panama	1,402	-	(2)	1,404	1,305	-	99	1,404
Papua New Guinea	-	-	-	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	12,004	-	-	12,004	11,468	-	536	12,004
Philippines	501	-	501	-	-	-	-	-
Poland	16,171	-	16,171	-	-	-	-	-
Portugal	1,998	-	159	1,839	-	-	1,839	1,839
Qatar	269	-	269	-	-	-	-	-
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-

Schedule 25.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Russian Federation	20	-	19	1	1	-	-	1
Rwanda	980	-	979	1	-	-	1	1
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	522	-	(1)	523	501	-	22	523
Saint Vincent and the Grenadines	978	-	(1)	979	957	-	22	979
Samoa	407	-	(1)	408	386	-	22	408
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	978	-	(1)	979	957	-	22	979
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	985	-	984	1	-	-	1	1
Seychelles	980	-	(1)	981	957	-	24	981
Sierra Leone	978	-	(1)	979	957	-	22	979
Singapore	-	-	-	-	-	-	-	-
Slovakia	138	-	138	-	-	-	-	-
Slovenia	2,895	-	482	2,413	1,931	-	482	2,413
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	978	-	(1)	979	957	-	22	979
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	992	-	(1)	993	956	-	37	993
Suriname	318	-	(1)	319	292	-	27	319
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	6,535	-	1	6,534	6,431	-	103	6,534
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	2,516	-	1,319	1,197	1,141	-	56	1,197
Togo	980	-	(1)	981	957	-	24	981
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	2,533	-	-	2,533	2,318	-	215	2,533
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	8,622	-	1	8,621	8,454	-	167	8,621
Uganda	-	-	(1)	1	-	-	1	1

Schedule 25.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Ukraine	1,398,585	-	(78)	1,398,663	1,371,972	-	26,691	1,398,663
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	3,333,200	-	-	3,333,200	2,153,747	-	1,179,453	3,333,200
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	978	-	(1)	979	957	-	22	979
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	416	-	(2)	418	341	-	77	418
Yemen	993	-	(1)	994	956	-	38	994
Yugoslavia	23,487	-	(1)	23,488	22,893	-	595	23,488
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	450	-	(1)	451	414	-	37	451
TOTAL	5,569,748	-	130,454	5,439,294	4,208,302	-	1,230,992	5,439,294

Statement XXVI

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 15 February 1997 to 31 May 1997 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	15 February 1997 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	4,000	-	-
Interest income	41	1	3
Other/miscellaneous income	83	-	18
Total income	**4,124**	**1**	**21**
Expenditure			
Total expenditure	**3,946**	-	-
Excess (shortfall) of income over expenditure	**178**	**1**	**21**
Prior period adjustments	1	(9)	1
Net excess (shortfall) of income over expenditure	**179**	**(8)**	**22**
Savings on or cancellation of prior period obligations	138	-	128
Credits returned to Member States	(292)	-	(292)
Reserves and fund balances, beginning of period	-	25	167
Reserves and fund balances, end of period	**25**	**17**	**25**

Statement XXVI (concluded)

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	38	19
Assessed contributions receivable from Member States (schedule 26.1) b/	153	202
Total assets	**191**	**221**
Liabilities		
Accounts payable to Member States	16	167
Inter-fund balances payable	158	29
Total liabilities	**174**	**196**
Reserves and fund balances		
Cumulative surplus	17	25
Total reserves and fund balances	**17**	**25**
Total liabilities, reserves and fund balances	**191**	**221**

a/ See note 2 (a)

b/ Includes assessed contributions unpaid irrespective of collectibility.

The accompanying notes are intergrat part of the financial statements.

Schedule 26.1

MILITARY OBSERVERS GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	38	-	-	38	38	-	-	38
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	38	-	-	38	38	-	-	38
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	-	-	-	-	-	-	-	-
Belarus	-	-	-	-	-	-	-	-
Belgium	-	-	-	-	-	-	-	-
Belize	38	-	38	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	74	-	58	16	16	-	-	16
Botswana	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	593	-	593	-	-	-	-	-
Burkina Faso	38	-	-	38	38	-	-	38
Burundi	38	-	-	38	38	-	-	38
Cambodia	79	-	79	-	-	-	-	-
Cameroon	74	-	-	74	74	-	-	74
Canada	-	-	-	-	-	-	-	-
Cape Verde	38	-	-	38	38	-	-	38
Central African Republic	38	-	-	38	38	-	-	38
Chad	-	-	-	-	-	-	-	-
Chile	593	-	593	-	-	-	-	-

MILITARY OBSERVERS GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	-	-	-	-	-	-	-	-
Colombia	741	-	741	-	-	-	-	-
Comoros	38	-	-	38	38	-	-	38
Congo	74	-	-	74	74	-	-	74
Costa Rica	74	-	74	-	-	-	-	-
Cote d'Ivoire	74	-	-	74	74	-	-	74
Croatia	667	-	667	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	371	-	-	371	371	-	-	371
Democratic Republic of the Congo	74	-	-	74	74	-	-	74
Denmark	-	-	-	-	-	-	-	-
Djibouti	38	-	-	38	38	-	-	38
Dominica	38	-	-	38	38	-	-	38
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-
El Salvador	79	-	79	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	38	-	-	38	38	-	-	38
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	74	-	-	74	74	-	-	74
Gambia	38	-	38	-	-	-	-	-
Georgia	818	-	-	818	818	-	-	818
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	7,754	-	7,754	-	-	-	-	-
Grenada	38	-	-	38	38	-	-	38
Guatemala	149	-	149	-	-	-	-	-

Schedule 26.1

MILITARY OBSERVERS GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	38	-	-	38	38	-	-	38
Guinea-Bissau	38	-	-	38	38	-	-	38
Guyana	74	-	74	-	-	-	-	-
Haiti	38	-	-	38	38	-	-	38
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	549	-	-	549	549	-	-	549
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	1,038	-	-	1,038	1,038	-	-	1,038
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	74	-	-	74	74	-	-	74
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	223	-	223	-	-	-	-	-
Lao People's Democratic Republic	38	-	-	38	38	-	-	38
Latvia	-	-	-	-	-	-	-	-
Lebanon	74	-	-	74	74	-	-	74
Lesotho	38	-	-	38	38	-	-	38
Liberia	74	-	-	74	74	-	-	74
Libyan Arab Jamahiriya	1,067	-	-	1,067	1,067	-	-	1,067
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	38	-	-	38	38	-	-	38
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	40	-	40	-	-	-	-	-

Schedule 26.1

MILITARY OBSERVERS GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Mali	38	-	38	-	-	-	-	-
Malta	74	-	-	74	74	-	-	74
Marshall Islands	74	-	74	-	-	-	-	-
Mauritania	38	-	-	38	38	-	-	38
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	38	-	38	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	74	-	74	-	-	-	-	-
Niger	38	-	-	38	38	-	-	38
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	38	-	-	38	38	-	-	38
Paraguay	-	-	-	-	-	-	-	-
Peru	445	-	-	445	445	-	-	445
Philippines	-	-	-	-	-	-	-	-
Poland	2,448	-	2,448	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	296	-	-	296	296	-	-	296
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-

Schedule 26.1

MILITARY OBSERVERS GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	38	-	38	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	38	-	-	38	38	-	-	38
Saint Vincent and the Grenadines	38	-	-	38	38	-	-	38
Samoa	38	-	-	38	38	-	-	38
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	38	-	-	38	38	-	-	38
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	38	-	38	-	-	-	-	-
Seychelles	38	-	-	38	38	-	-	38
Sierra Leone	38	-	-	38	38	-	-	38
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	519	-	-	519	519	-	-	519
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	38	-	-	38	38	-	-	38
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	38	-	-	38	38	-	-	38
Suriname	38	-	-	38	38	-	-	38
Swaziland	74	-	-	74	74	-	-	74
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	149	-	-	149	149	-	-	149
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	74	-	39	35	35	-	-	35
Togo	38	-	-	38	38	-	-	38
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	223	-	-	223	223	-	-	223
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	38	-	38	-	-	-	-	-

Schedule 26.1

MILITARY OBSERVERS GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Ukraine	35,483	-	35,458	25	25	-	-	25
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	144,390	-	-	144,390	144,390	-	-	144,390
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	38	-	-	38	38	-	-	38
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	74	-	-	74	74	-	-	74
Yemen	38	-	-	38	38	-	-	38
Yugoslavia	741	-	-	741	741	-	-	741
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	38	-	-	38	38	-	-	38
TOTAL	202,233	-	49,483	152,750	152,750	-	-	152,750

Statement XXVII

United Nations Military Liaison Team in Cambodia (UNMLT) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 15 November 1993 to 15 November 1994 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	15 November 1993 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	910	-	-
Interest income	59	12	13
Other/miscellaneous income	91	-	1
Total income	**1,060**	**12**	**14**
Expenditure			
Total expenditure	**587**	**-**	**-**
Excess (shortfall) of income over expenditure	**473**	**12**	**14**
Prior period adjustments	(5)	(1)	(1)
Net excess (shortfall) of income over expenditure	**468**	**11**	**13**
Savings on or cancellation of prior period obligations	5	-	-
Credits returned to Member States	(375)	-	-
Reserves and fund balances, beginning of period	-	98	85
Reserves and fund balances, end of period	**98**	**109**	**98**

Statement XXVII (concluded)

United Nations Military Liaison Team in Cambodia (UNMLT)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	224	253
Assessed contributions receivable from Member States (schedule 27.1) b/	13	13
Total assets	**237**	**266**
Liabilities		
Accounts payable to Member States	124	168
Inter-fund balances payable	4	-
Total liabilities	**128**	**168**
Reserves and fund balances		
Cumulative surplus	109	98
Total reserves and fund balances	**109**	**98**
Total liabilities, reserves and fund balances	**237**	**266**

a/ See note 2(a)

b/ Includes assessed contributions unpaid irrespective of collectability

The accompanying notes are an integral part of the financial statements

Schedule 27.1

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	5	-	-	5	5	-	-	5
Albania	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Belarus	2,446	-	-	2,446	2,446	-	-	2,446
Belize	-	-	-	-	-	-	-	-
Benin	4	-	4	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	25	-	16	9	9	-	-	9
Burkina Faso	5	-	-	5	5	-	-	5
Burundi	5	-	-	5	5	-	-	5
Cambodia	-	-	-	-	-	-	-	-
Cameroon	-	-	-	-	-	-	-	-
Caps Verde	5	-	-	5	5	-	-	5
Central African Republic	5	-	-	5	5	-	-	5
Chad	-	-	-	-	-	-	-	-
Colombia	-	-	-	-	-	-	-	-
Comoros	5	-	-	5	5	-	-	5
Congo	-	-	-	-	-	-	-	-
Costa Rica	-	-	-	-	-	-	-	-
Cote d'Ivoire	-	-	-	-	-	-	-	-
Croatia	132	-	132	-	-	-	-	-
Cuba	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	52	-	-	52	52	-	-	52
Djibouti	5	-	-	5	5	-	-	5
Dominica	5	-	-	5	5	-	-	5
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
El Salvador	11	-	11	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-

Schedule 27.1

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Estonia	-	-	-	-	-	-	-	-
Gabon	21	-	-	21	21	-	-	21
Gambia	5	-	5	-	-	-	-	-
Georgia	212	-	-	212	212	-	-	212
Grenada	5	-	-	5	5	-	-	5
Guatemala	21	-	5	16	16	-	-	16
Guinea	5	-	-	5	5	-	-	5
Guinea-Bissau	5	-	-	5	5	-	-	5
Guyana	-	-	-	-	-	-	-	-
Haiti	-	-	-	-	-	-	-	-
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	132	-	-	132	132	-	-	132
Israel	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	-	-	-	-	-	-	-	-
Kyrgyzstan	60	-	60	-	-	-	-	-
Latvia	-	-	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-	-	-
Liberia	11	-	-	11	11	-	-	11
Libyan Arab Jamahiriya	5	-	-	5	5	-	-	5
Lithuania	-	-	-	-	-	-	-	-
Madagascar	8	-	-	8	8	-	-	8
Malawi	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-
Mali	5	-	5	-	-	-	-	-
Mauritania	5	-	-	5	5	-	-	5
Mongolia	11	-	11	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Nicaragua	11	-	8	3	3	-	-	3

Schedule 27.1

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Niger	5	-	-	5	5	-	-	5
Nigeria	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Peru	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Moldova	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-
Rwanda	5	-	5	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	-	-	-	-	-	-	-	-
Saint Vincent and the Grenadines	5	-	-	5	5	-	-	5
Samoa	5	-	-	5	5	-	-	5
Sao Tome and Principe	5	-	-	5	5	-	-	5
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	5	-	5	-	-	-	-	-
Seychelles	5	-	-	5	5	-	-	5
Sierra Leone	5	-	-	5	5	-	-	5
Slovakia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	5	-	-	5	5	-	-	5
Sudan	5	-	-	5	5	-	-	5
Suriname	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	52	-	-	52	52	-	-	52
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	20	-	10	10	10	-	-	10
Togo	5	-	-	5	5	-	-	5
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Ukraine	9,525	-	-	9,525	9,525	-	-	9,525
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	-	-	-	-	-	-	-	-
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	5	-	-	5	5	-	-	5
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	-	-	-	-	-	-	-	-
Yemen	5	-	-	5	5	-	-	5
Yugoslavia	143	-	-	143	143	-	-	143
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	-	-	-	-	-	-	-	-
TOTAL	13,037	-	277	12,760	12,760	-	-	12,760

Statement XXVIII

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission to Uganda-Rwanda (UNOMUR) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 22 June 1993 to 19 April 1996 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	22 June 1993 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	512,290	-	-
Voluntary contributions	477	-	-
Interest income	14,007	1,491	1,778
Other/miscellaneous income	6,774	63	209
Total income	**533,548**	**1,554**	**1,987**
Expenditure			
Total expenditure	**435,657**	**-**	**-**
Excess (shortfall) of income over expenditure	**97,891**	**1,554**	**1,987**
Prior period adjustments c/	(29,135)	(194)	(3,932)
Net excess (shortfall) of income over expenditure	**68,756**	**1,360**	**(1,945)**
Savings on or cancellation of prior period obligations	17,395	243	6,599
Credits returned to Member States	(11,819)	-	-
Transfer from other funds	260	-	-
Transfer to other funds	(34,565)	-	(2,061)
Reserves and fund balances, beginning of period	-	40,027	37,434
Reserves and fund balances, end of period	**40,027**	**41,630**	**40,027**

Statement XXVIII (concluded)

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission to Uganda-Rwanda (UNOMUR)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	22,737	29,920
Assessed contributions receivable from Member States (schedule 28.1) b/	24,857	25,766
Accounts receivable from Member States	74	83 f
Other accounts receivable	332	374 f
Inter-fund balances receivable	186	406
Due from United Nations Mission for the Referrendum in Western Sahara	8,800	5,300
Inter-office transactions pending processing	6	1
Total assets	**56,992**	**61,850**
Liabilities		
Unliquidated obligations - prior periods	7,174	16,931
Accounts payable to Member States d/	6,167	2,868
Other accounts payable e/	1,751	1,777
Deferred credits	155	166
Inter-office transactions pending processing	115	81
Total liabilities	**15,362**	**21,823**
Reserves and fund balances		
Cumulative surplus	41,630	40,027
Total reserves and fund balances	**41,630**	**40,027**
Total liabilities, reserves and fund balances	**56,992**	**61,850**

a/ In accordance with Security Council resolution 846 (1993) of 22 June 1993, the accounts of UNAMIR and UNOMUR were consolidated with effect from 23 December 1993. See also note 2(a).

b/ Includes assessed contributions unpaid irrespective of collectibility

c/ Includes compensation claims and settlement of $109,026, approved write-offs of $33,086, personnel and shipment charges of $41,626 and other miscellaneous charges of $10,472

d/ Includes $4,607,830 representing claims from Member States pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable

e/ Includes $1,708,176 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable

f/ Reclassified to conform to the current presentation

The accompanying notes are an integral part of the financial statements

Schedule 28.1

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA AND UNITED NATIONS OBSERVER MISSION TO UGANDA/RWANDA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	4,927	-	-	4,927	4,927	-	-	4,927
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	295	-	-	295	295	-	-	295
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	15,619	-	-	15,619	15,619	-	-	15,619
Bangladesh	-	-	-	-	-	-	-	-
Barbados	2,323	-	-	2,323	2,323	-	-	2,323
Belarus	1,856,368	-	-	1,856,368	1,856,368	-	-	1,856,368
Belgium	-	-	-	-	-	-	-	-
Belize	1,394	-	1,394	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	19,169	-	15,002	4,167	4,167	-	-	4,167
Botswana	-	-	-	-	-	-	-	-
Brazil	936,633	-	-	936,633	936,633	-	-	936,633
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	4,037	-	3,886	151	151	-	-	151
Burundi	4,927	-	-	4,927	4,927	-	-	4,927
Cambodia	593	-	593	-	-	-	-	-
Cameroon	3,024	-	-	3,024	3,024	-	-	3,024
Canada	-	-	-	-	-	-	-	-
Cape Verde	4,927	-	-	4,927	4,927	-	-	4,927
Central African Republic	4,927	-	-	4,927	4,927	-	-	4,927
Chad	-	-	-	-	-	-	-	-
Chile	78,845	-	78,845	-	-	-	-	-

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA AND UNITED NATIONS OBSERVER MISSION TO UGANDA/RWANDA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Colombia	-	-	-	-	-	-	-	-
Comoros	4,927	-	-	4,927	4,927	-	-	4,927
Congo	8,158	-	-	8,158	8,158	-	-	8,158
Costa Rica	7,279	-	7,279	-	-	-	-	-
Cote d'Ivoire	1,039	-	-	1,039	1,039	-	-	1,039
Croatia	111,708	-	111,708	-	-	-	-	-
Cuba	13,191	-	13,191	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	45,285	-	-	45,285	45,285	-	-	45,285
Democratic Republic of the Congo	7,647	-	-	7,647	7,647	-	-	7,647
Denmark	-	-	-	-	-	-	-	-
Djibouti	4,927	-	-	4,927	4,927	-	-	4,927
Dominica	4,927	-	-	4,927	4,927	-	-	4,927
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	24,455	-	-	24,455	24,455	-	-	24,455
Egypt	-	-	-	-	-	-	-	-
El Salvador	9,855	-	-	9,855	9,855	-	-	9,855
Equatorial Guinea	4,927	-	4,927	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	41,805	-	-	41,805	41,805	-	-	41,805
Ethiopia	2,380	-	-	2,380	2,380	-	-	2,380
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	14,608	-	-	14,608	14,608	-	-	14,608
Gambia	4,927	-	-	4,927	4,927	-	-	4,927
Georgia	176,746	-	-	176,746	176,746	-	-	176,746
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	20,073	-	20,073	-	-	-	-	-
Grenada	4,927	-	-	4,927	4,927	-	-	4,927
Guatemala	19,714	-	4,544	15,170	15,170	-	-	15,170
Guinea	4,927	-	-	4,927	4,927	-	-	4,927

Schedule 28.1

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA AND UNITED NATIONS OBSERVER MISSION TO UGANDA/RWANDA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea-Bissau	4,927	-	-	4,927	4,927	-	-	4,927
Guyana	1,066	-	1,066	-	-	-	-	-
Haiti	2,908	-	-	2,908	2,908	-	-	2,908
Honduras	9,855	-	9,855	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	14,871	-	-	14,871	14,871	-	-	14,871
Iran (Islamic Republic of)	200,000	-	200,000	-	-	-	-	-
Iraq	133,226	-	-	133,226	133,226	-	-	133,226
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	292,374	-	292,374	-	-	-	-	-
Kenya	427	-	-	427	427	-	-	427
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	48,101	-	48,101	-	-	-	-	-
Lao People's Democratic Republic	532	-	-	532	532	-	-	532
Latvia	-	-	-	-	-	-	-	-
Lebanon	8,840	-	-	8,840	8,840	-	-	8,840
Lesotho	532	-	-	532	532	-	-	532
Liberia	9,855	-	-	9,855	9,855	-	-	9,855
Libyan Arab Jamahiriya	160,571	-	-	160,571	160,571	-	-	160,571
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	71,766	-	-	71,766	71,766	-	-	71,766
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	5,207	-	-	5,207	5,207	-	-	5,207
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	4,927	-	4,927	-	-	-	-	-
Mali	4,927	-	-	4,927	4,927	-	-	4,927
Malta								

Schedule 28.1

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA AND UNITED NATIONS OBSERVER MISSION TO UGANDA/RWANDA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Marshall Islands	5,278	-	5,278	-	-	-	-	-
Mauritania	4,927	-	-	4,927	4,927	-	-	4,927
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	9,216	-	9,216	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	3,279	-	3,279	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	9,855	-	7,384	2,471	2,471	-	-	2,471
Niger	4,927	-	-	4,927	4,927	-	-	4,927
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	4,971	-	-	4,971	4,971	-	-	4,971
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	8,885	-	-	8,885	8,885	-	-	8,885
Papua New Guinea	2,371	-	-	2,371	2,371	-	-	2,371
Paraguay	-	-	-	-	-	-	-	-
Peru	59,136	-	-	59,136	59,136	-	-	59,136
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	124,655	-	-	124,655	124,655	-	-	124,655
Romania	-	-	-	-	-	-	-	-
Russian Federation	609	-	576	33	33	-	-	33
Rwanda	4,927	-	4,927	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA AND UNITED NATIONS OBSERVER MISSION TO UGANDA/RWANDA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Saint Lucia	2,344	-	-	2,344	2,344	-	-	2,344
Saint Vincent and the Grenadines	4,927	-	-	4,927	4,927	-	-	4,927
Samoa	2,805	-	-	2,805	2,805	-	-	2,805
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	4,927	-	-	4,927	4,927	-	-	4,927
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	4,927	-	4,927	-	-	-	-	-
Seychelles	4,927	-	-	4,927	4,927	-	-	4,927
Sierra Leone	4,927	-	-	4,927	4,927	-	-	4,927
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	4,927	-	-	4,927	4,927	-	-	4,927
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	4,927	-	-	4,927	4,927	-	-	4,927
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	44,524	-	-	44,524	44,524	-	-	44,524
Tajikistan	37,967	-	-	37,967	37,967	-	-	37,967
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	14,239	-	7,468	6,771	6,771	-	-	6,771
Togo	4,927	-	-	4,927	4,927	-	-	4,927
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	2,788	-	-	2,788	2,788	-	-	2,788
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	48,101	-	48,101	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	8,053,759	-	-	8,053,759	8,053,759	-	-	8,053,759
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA AND UNITED NATIONS OBSERVER MISSION TO UGANDA/RWANDA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	12,681,635	-	7	12,681,628	12,681,628	-	-	12,681,628
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	4,927	-	-	4,927	4,927	-	-	4,927
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	9,784	-	-	9,784	9,784	-	-	9,784
Yemen	4,927	-	-	4,927	4,927	-	-	4,927
Yugoslavia	122,210	-	-	122,210	122,210	-	-	122,210
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	2,389	-	-	2,389	2,389	-	-	2,389
TOTAL	25,766,459	-	909,159	24,857,300	24,857,300	-	-	24,857,300

Statement XXIX

United Nations Mission in Haiti (UNMIH) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 23 September 1993 to 31 July 1996 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	23 September 1993 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	357,541	-	-
Voluntary contributions	1	-	-
Interest income	21,041	3,468	3,798
Other/miscellaneous income	2,991	11	42
Total income	**381,574**	**3,479**	**3,840**
Expenditure			
Total expenditure	**306,156**	-	-
Excess (shortfall) of income over expenditure	**75,418**	**3,479**	**3,840**
Prior period adjustments	(1,443)	-	(1,443)
Net excess (shortfall) of income over expenditure	**73,975**	**3,479**	**2,397**
Savings on or cancellation of prior period obligations	23,899	948	23,427
Credits returned to Member States	(43,434)	-	-
Other adjustments to reserves and fund balances	22	-	(2)
Reserves and fund balances, beginning of period	-	54,462	28,640
Reserves and fund balances, end of period	**54,462**	**58,889**	**54,462**

Statement XXIX (concluded)

United Nations Mission in Haiti (UNMIH)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	54,320	67,038
Assessed contributions receivable from Member States (schedule 29.1) b/	7,263	8,080
Accounts receivable from Member States	22	19
Other accounts receivable	164	240
Inter-fund balances receivable	18,709	14,860
Due from United Nations Mission for the Referendum in Western Sahara	29,800	11,500
Due from the United Nations Operation in Somalia	26,700	26,700
Due from the United Nations Observer Mission in Georgia	-	2,000
Due from the United Nations Protection Force	-	9,000
Due from the United Nations Transitional Authority in Cambodia	-	100
Due from the United Nations Mission in the Central African Republic	3,200	1,000
Total assets	**140,178**	**140,537**
Liabilities		
Unliquidated obligations - prior periods	24,029	29,933
Accounts payable to Member States	56,414	54,976
Other accounts payable c/	846	1,166
Total liabilities	**81,289**	**86,075**
Reserves and fund balances		
Cumulative surplus	58,889	54,462
Total reserves and fund balances	**58,889**	**54,462**
Total liabilities, reserves and fund balances	**140,178**	**140,537**

a/ See note 2 (a).

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 29.1

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	3,090	-	-	3,090	3,090	-	-	3,090
Albania	1	-	1	-	-	-	-	-
Algeria	7	-	7	-	-	-	-	-
Andorra	1	-	1	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	1,090	-	-	1,090	1,090	-	-	1,090
Argentina	23	-	23	-	-	-	-	-
Armenia	2	-	2	-	-	-	-	-
Australia	133	-	133	-	-	-	-	-
Austria	78	-	-	78	-	78	-	78
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	1	-	-	1	-	1	-	1
Bahrain	1,549	-	-	1,549	1,548	1	-	1,549
Bangladesh	75	-	75	-	-	-	-	-
Barbados	779	-	-	779	778	1	-	779
Belarus	1,021,228	-	-	1,021,228	1,021,179	49	-	1,021,228
Belgium	91	-	91	-	-	-	-	-
Belize	2,849	-	2,849	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	1	-	1	-	-	-	-	-
Bosnia and Herzegovina	8,595	-	6,726	1,869	1,868	1	-	1,869
Botswana	-	-	-	-	-	-	-	-
Brazil	996,122	-	-	996,122	996,046	76	-	996,122
Brunei Darussalam	28	-	28	-	-	-	-	-
Bulgaria	4	-	4	-	-	-	-	-
Burkina Faso	2,833	-	2,833	-	-	-	-	-
Burundi	3,090	-	-	3,090	3,090	-	-	3,090
Cambodia	1	-	1	-	-	-	-	-
Cameroon	3,112	-	-	3,112	3,111	1	-	3,112
Canada	-	-	-	-	-	-	-	-
Cape Verde	3,090	-	-	3,090	3,090	-	-	3,090
Central African Republic	3,090	-	-	3,090	3,090	-	-	3,090
Chad	3,000	-	-	3,000	3,000	-	-	3,000
Chile	4	-	4	-	-	-	-	-

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
China	62	-	56	6	6	-	-	6
Colombia	5	-	5	-	-	-	-	-
Comoros	3,090	-	-	3,090	3,090	-	-	3,090
Congo	6,157	-	-	6,157	6,156	1	-	6,157
Costa Rica	1	-	1	-	-	-	-	-
Cote d'Ivoire	2,370	-	(352)	2,722	2,721	1	-	2,722
Croatia	61,084	-	61,084	-	-	-	-	-
Cuba	13,643	-	13,643	-	-	-	-	-
Cyprus	1	-	1	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	13,873	-	13,873	-	-	-	-	-
Democratic Republic of the Congo	6,153	-	-	6,153	6,152	1	-	6,153
Denmark	64	-	64	-	-	-	-	-
Djibouti	3,090	-	-	3,090	3,090	-	-	3,090
Dominica	3,246	-	156	3,090	3,090	-	-	3,090
Dominican Republic	1	-	1	-	-	-	-	-
Ecuador	1	-	-	1	-	1	-	1
Egypt	3	-	-	3	-	3	-	3
El Salvador	6,188	-	-	6,188	6,187	1	-	6,188
Equatorial Guinea	3,090	-	3,090	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	24,559	-	-	24,559	24,557	2	-	24,559
Ethiopia	1,338	-	(217)	1,555	1,555	-	-	1,555
Fiji	33	-	33	-	-	-	-	-
Finland	55	-	55	-	-	-	-	-
France	367,865	-	367,865	-	-	-	-	-
Gabon	6,286	-	-	6,286	6,285	1	-	6,286
Gambia	3,090	-	-	3,090	3,090	-	-	3,090
Georgia	94,962	-	-	94,962	94,956	6	-	94,962
Germany	814	-	814	-	-	-	-	-
Ghana	1	-	1	-	-	-	-	-
Greece	18	-	18	-	-	-	-	-
Grenada	3,090	-	-	3,090	3,090	-	-	3,090
Guatemala	12,393	-	12,393	-	-	-	-	-

Schedule 29.1

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea	3,509	-	419	3,090	3,090	-	-	3,090
Guinea-Bissau	2,671	-	(419)	3,090	3,090	-	-	3,090
Guyana	1,823	-	1,823	-	-	-	-	-
Haiti	704	-	-	704	704	-	-	704
Honduras	1	-	1	-	-	-	-	-
Hungary	7	-	-	7	-	7	-	7
Iceland	3	-	-	3	-	3	-	3
India	15	-	15	-	-	-	-	-
Indonesia	86,780	-	-	86,780	86,773	7	-	86,780
Iran (Islamic Republic of)	82,175	-	82,175	-	-	-	-	-
Iraq	86,498	-	-	86,498	86,491	7	-	86,498
Ireland	-	-	-	-	-	-	-	-
Israel	12	-	12	-	-	-	-	-
Italy	468	-	-	468	-	468	-	468
Jamaica	1	-	1	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	1	-	1	-	-	-	-	-
Kazakhstan	155,350	-	155,350	-	-	-	-	-
Kenya	418	-	-	418	417	1	-	418
Kuwait	9	-	9	-	-	-	-	-
Kyrgyzstan	24,142	-	24,142	-	-	-	-	-
Lao People's Democratic Republic	12,715	-	12,015	700	700	-	-	700
Latvia	-	-	-	-	-	-	-	-
Lebanon	6,161	-	-	6,161	6,160	1	-	6,161
Lesotho	1,344	-	-	1,344	1,344	-	-	1,344
Liberia	6,188	-	-	6,188	6,187	1	-	6,188
Libyan Arab Jamahiriya	94,276	-	-	94,276	94,267	9	-	94,276
Liechtenstein	1	-	1	-	-	-	-	-
Lithuania	62,609	-	-	62,609	62,605	4	-	62,609
Luxembourg	6	-	6	-	-	-	-	-
Madagascar	3,097	-	-	3,097	3,097	-	-	3,097
Malawi	-	-	-	-	-	-	-	-
Malaysia	7	-	7	-	-	-	-	-
Maldives	3,090	-	3,090	-	-	-	-	-

Schedule 29.1

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Mali	3,090	-	3,090	-	-	-	-	-
Malta	755	-	755	-	-	-	-	-
Marshall Islands	3,112	-	3,112	-	-	-	-	-
Mauritania	3,090	-	-	3,090	3,090	-	-	3,090
Mauritius	1	-	1	-	-	-	-	-
Mexico	37	-	37	-	-	-	-	-
Micronesia (Federated States of)	1	-	1	-	-	-	-	-
Monaco	1	-	1	-	-	-	-	-
Mongolia	4,783	-	4,783	-	-	-	-	-
Morocco	1	-	1	-	-	-	-	-
Mozambique	17	-	17	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	110	-	110	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	6,188	-	6,188	-	-	-	-	-
Niger	3,090	-	-	3,090	3,090	-	-	3,090
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	1,357	-	-	1,357	1,355	2	-	1,357
Pakistan	3	-	3	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	17	-	17	-	-	-	-	-
Paraguay	1	-	1	-	-	-	-	-
Peru	37,112	-	-	37,112	37,109	3	-	37,112
Philippines	3	-	3	-	-	-	-	-
Poland	16	-	16	-	-	-	-	-
Portugal	12	-	-	12	-	12	-	12
Qatar	2,909	-	-	2,909	2,907	2	-	2,909
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	65,785	-	-	65,785	65,781	4	-	65,785
Romania	7	-	7	-	-	-	-	-

Schedule 29.1

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Russian Federation	147	-	139	8	8	-	-	8
Rwanda	3,090	-	3,090	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	1,555	-	-	1,555	1,555	-	-	1,555
Saint Vincent and the Grenadines	2,881	-	-	2,881	2,881	-	-	2,881
Samoa	-	-	-	-	-	-	-	-
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	3,090	-	-	3,090	3,090	-	-	3,090
Saudi Arabia	34	-	-	34	-	34	-	34
Senegal	3,090	-	3,090	-	-	-	-	-
Seychelles	2,881	-	-	2,881	2,881	-	-	2,881
Sierra Leone	3,090	-	-	3,090	3,090	-	-	3,090
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	3	-	3	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	3,090	-	-	3,090	3,090	-	-	3,090
South Africa	29	-	29	-	-	-	-	-
Spain	213	-	213	-	-	-	-	-
Sri Lanka	1	-	1	-	-	-	-	-
Sudan	3,090	-	-	3,090	3,090	-	-	3,090
Suriname	-	-	-	-	-	-	-	-
Swaziland	1	-	-	1	-	1	-	1
Sweden	110	-	110	-	-	-	-	-
Syrian Arab Republic	30,829	-	-	30,829	30,827	2	-	30,829
Tajikistan	17,688	-	-	17,688	17,687	1	-	17,688
Thailand	6	-	6	-	-	-	-	-
The former Yugoslav Republic of Macedonia	6,275	-	3,291	2,984	2,983	1	-	2,984
Togo	3,090	-	-	3,090	3,090	-	-	3,090
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	4,305	-	-	4,305	4,304	1	-	4,305
Turkey	18	-	18	-	-	-	-	-
Turkmenistan	24,142	-	24,142	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Ukraine	4,426,888	-	-	4,426,888	4,426,785	103	-	4,426,888
United Arab Emirates	650	-	650	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	2,530	-	2	2,528	2,528	-	-	2,528
Uruguay	2	-	-	2	-	2	-	2
Uzbekistan	6	-	6	-	-	-	-	-
Vanuatu	3,090	-	-	3,090	3,090	-	-	3,090
Venezuela	16	-	16	-	-	-	-	-
Viet Nam	6,188	-	-	6,188	6,187	1	-	6,188
Yemen	3,090	-	-	3,090	3,090	-	-	3,090
Yugoslavia	67,541	-	-	67,541	67,536	5	-	67,541
Zambia	1	-	1	-	-	-	-	-
Zimbabwe	1,553	-	-	1,553	1,553	-	-	1,553
TOTAL	8,080,475	-	816,961	7,263,515	7,262,608	907	-	7,263,515

Statement XXX

United Nations Operation in Mozambique (ONUMOZ) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 15 October 1992 to 31 March 1995 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	15 October 1992 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	561,098	-	-
Interest income	6,857	405	539
Other/miscellaneous income	4,097	10	195
Total income	**572,052**	**415**	**734**
Expenditure			
Total expenditure	**492,556**	**-**	**-**
Excess (shortfall) of income over expenditure	**79,496**	**415**	**734**
Prior period adjustments c/	(4,145)	(5,181)	(370)
Net excess (shortfall) of income over expenditure	**75,351**	**(4,766)**	**364**
Savings on or cancellation of prior period obligations	22,395	1,797	8,399
Credits returned to Member States	(78,242)	-	-
Reserves and fund balances, beginning of period	-	19,504	10,741
Reserves and fund balances, end of period	**19,504**	**16,535**	**19,504**

Statement XXX (concluded)

United Nations Operation in Mozambique (ONUMOZ)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	6,955	9,819
Assessed contributions receivable from Member States (schedule 30.1) b/	19,127	20,127
Accounts receivable from Member States	3	34 f
Other accounts receivable	124	232 f
Inter-fund balances receivable	-	84
Inter-office transactions pending processing	3	-
Total assets	**26,212**	**30,296**
Liabilities		
Unliquidated obligations - prior periods	-	501
Accounts payable to Member States d/	9,169	10,013
Other accounts payable e/	149	44
Inter-fund balances payable	149	-
Deferred credits	208	208
Inter-office transactions pending processing	2	26
Total liabilities	**9,677**	**10,792**
Reserves and fund balances		
Cumulative surplus	16,535	19,504
Total reserves and fund balances	**16,535**	**19,504**
Total liabilities, reserves and fund balances	**26,212**	**30,296**

a/ See note 2(a)

b/ Includes assessed contributions unpaid irrespective of collectibility

c/ Includes $4,782,900 of contingent-owned equipment claim, $337,000 of death and disability payments, approved write-offs of $27,805, additional personnel charges of $23,686 and other miscellaneous charges of $9,164

d/ Includes $550,713 representing claims from Member States pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable

e/ Includes $110,000 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable

f/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 30.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	4,770	-	-	4,770	4,769	1	-	4,770
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	876	-	876	-	-	-	-	-
Austria	510	-	-	510	-	510	-	510
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Barbados	-	-	-	-	-	-	-	-
Belarus	2,287,842	-	-	2,287,842	2,287,620	222	-	2,287,842
Belgium	-	-	-	-	-	-	-	-
Belize	3,818	-	3,818	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	3	-	3	-	-	-	-	-
Bosnia and Herzegovina	21,897	-	17,137	4,760	4,753	7	-	4,760
Botswana	-	-	-	-	-	-	-	-
Brazil	488	-	-	488	-	488	-	488
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	-	-	-	-	-	-	-	-
Burundi	4,770	-	-	4,770	4,769	1	-	4,770
Cambodia	9,543	-	9,543	-	-	-	-	-
Cameroon	-	-	-	-	-	-	-	-
Canada	-	-	-	-	-	-	-	-
Cape Verde	4,770	-	-	4,770	4,769	1	-	4,770
Central African Republic	4,770	-	-	4,770	4,769	1	-	4,770
Chad	1	-	-	1	-	1	-	1
Chile	24	-	24	-	-	-	-	-

Schedule 30.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Colombia	-	-	-	-	-	-	-	-
Comoros	4,770	-	-	4,770	4,769	1	-	4,770
Congo	2,801	-	-	2,801	2,798	3	-	2,801
Costa Rica	5,013	-	5,013	-	-	-	-	-
Cote d'Ivoire	-	-	-	-	-	-	-	-
Croatia	121,273	-	121,273	-	-	-	-	-
Cuba	21	-	21	-	-	-	-	-
Cyprus	9	-	9	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	47,911	-	47,911	-	-	-	-	-
Democratic Republic of the Congo	-	-	-	-	-	-	-	-
Denmark	-	-	-	-	-	-	-	-
Djibouti	4,770	-	-	4,770	4,769	1	-	4,770
Dominica	2,832	-	-	2,832	2,831	1	-	2,832
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-
El Salvador	9,543	-	-	9,543	9,540	3	-	9,543
Equatorial Guinea	4,770	-	4,770	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	35,510	-	4,276	31,234	31,220	14	-	31,234
Ethiopia	-	-	-	-	-	-	-	-
Fiji	-	-	-	-	-	-	-	-
Finland	366	-	-	366	-	366	-	366
Gabon	19,588	-	-	19,588	19,585	3	-	19,588
Gambia	4,770	-	-	4,770	4,769	1	-	4,770
Georgia	194,051	-	-	194,051	194,003	48	-	194,051
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	111	-	111	-	-	-	-	-
Grenada	2,832	-	-	2,832	2,831	1	-	2,832
Guatemala	19,085	-	4,398	14,687	14,680	7	-	14,687
Guinea	4,770	-	-	4,770	4,769	1	-	4,770
Guinea-Bissau	4,770	-	-	4,770	4,769	1	-	4,770

Schedule 30.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guyana	-	-	-	-	-	-	-	-
Haiti	410	-	-	410	409	1	-	410
Honduras	9,543	-	9,543	-	-	-	-	-
Hungary	45	-	-	45	-	45	-	45
Iceland	18	-	-	18	-	18	-	18
India	-	-	-	-	-	-	-	-
Indonesia	153,687	-	-	153,687	153,645	42	-	153,687
Iran (Islamic Republic of)	100,000	-	100,000	-	-	-	-	-
Iraq	123,547	-	-	123,547	123,505	42	-	123,547
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	2,873	-	-	2,873	-	2,873	-	2,873
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	333,239	-	333,239	-	-	-	-	-
Kenya	-	-	-	-	-	-	-	-
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	57,295	-	-	57,295	57,283	12	-	57,295
Lao People's Democratic Republic	-	-	-	-	-	-	-	-
Latvia	-	-	-	-	-	-	-	-
Lebanon	5,666	-	-	5,666	5,663	3	-	5,666
Lesotho	-	-	-	-	-	-	-	-
Liberia	9,543	-	-	9,543	9,540	3	-	9,543
Libyan Arab Jamahiriya	162,522	-	-	162,522	162,459	63	-	162,522
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	-	-	-	-	-	-	-	-
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	7,271	-	-	7,271	7,270	1	-	7,271
Malawi	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-
Maldives	4,770	-	4,770	-	-	-	-	-
Mali	4,770	-	-	4,770	4,769	1	-	4,770
Malta	3	-	-	3	-	3	-	3

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	4,770	-	-	4,770	4,769	1	-	4,770
Mauritius	-	-	-	-	-	-	-	-
Mexico	235	-	235	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	9,543	-	9,543	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	9,543	-	7,150	2,393	2,390	3	-	2,393
Niger	4,770	-	-	4,770	4,769	1	-	4,770
Nigeria	48	-	48	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	9,588	-	2,500	7,088	7,085	3	-	7,088
Papua New Guinea	2,163	-	-	2,163	2,162	1	-	2,163
Paraguay	-	-	-	-	-	-	-	-
Peru	57,254	-	-	57,254	57,236	18	-	57,254
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Korea	241	-	241	-	-	-	-	-
Republic of Moldova	142,891	-	-	142,891	142,858	33	-	142,891
Romania	-	-	-	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	4,770	-	4,770	-	-	-	-	-

Schedule 30.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	1,444	-	-	1,444	1,444	-	-	1,444
Saint Vincent and the Grenadines	4,770	-	-	4,770	4,770	-	-	4,770
Samoa	1,384	-	-	1,384	1,384	-	-	1,384
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	4,770	-	-	4,770	4,770	-	-	4,770
Saudi Arabia	241	-	-	241	-	241	-	241
Senegal	4,770	-	4,770	-	-	-	-	-
Seychelles	3,207	-	-	3,207	3,207	-	-	3,207
Sierra Leone	4,770	-	-	4,770	4,769	1	-	4,770
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	4,770	-	-	4,770	4,769	1	-	4,770
South Africa	204	-	204	-	-	-	-	-
Spain	1,344	-	-	1,344	-	1,344	-	1,344
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	4,770	-	-	4,770	4,770	-	-	4,770
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	47,966	-	-	47,966	47,957	9	-	47,966
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	15,154	-	7,947	7,207	7,207	-	-	7,207
Togo	3,434	-	-	3,434	3,433	1	-	3,434
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-
Turkey	102	-	102	-	-	-	-	-
Turkmenistan	47,295	-	47,295	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	8,834,541	-	-	8,834,541	8,833,653	888	-	8,834,541
United Arab Emirates	-	-	-	-	-	-	-	-

Schedule 30.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	6,680,111	-	-	6,680,111	6,680,111	-	-	6,680,111
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	4,770	-	-	4,770	4,769	1	-	4,770
Venezuela	248,882	-	248,882	-	-	-	-	-
Viet Nam	-	-	-	-	-	-	-	-
Yemen	4,770	-	-	4,770	4,769	1	-	4,770
Yugoslavia	149,030	-	-	149,030	149,030	-	-	149,030
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	-	-	-	-	-	-	-	-
TOTAL	20,127,165	-	1,000,422	19,126,743	19,119,406	7,337	-	19,126,743

Statement XXXI

United Nations Operation in Somalia (UNOSOM) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 May 1992 to 28 February 1995 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	1 May 1992 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	1,738,202	-	
Interest income	5,860	645	173
Other/miscellaneous income	5,963	249	509
Total income	**1,750,025**	**894**	**682**
Expenditure			
Total expenditure	**1,648,559**	-	-
Excess (shortfall) of income over expenditure	**101,466**	**894**	**682**
Prior period adjustments c/	(7,085)	(1,171)	(189)
Net excess (shortfall) of income over expenditure	**94,381**	**(277)**	**493**
Savings on or cancellation of prior period obligations	38,685	5,406	24,447
Credits returned to Member States	(83,930)	-	
Transfer from other funds	103	-	
Reserves and fund balances, beginning of period	-	49,239	24,299
Reserves and fund balances, end of period	**49,239**	**54,368**	**49,239**

Statement XXXI (concluded)

United Nations Operation in Somalia (UNOSOM)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	11,023	5,268
Assessed contributions receivable from Member States (schedule 31.1) b/	233,774	284,523
Accounts receivable from Member States	3,882	11,688 g
Other accounts receivable	1,548	1,539 g
Inter-fund balances receivable	-	-
Deferred charges	16	192
Inter-office transactions pending processing	85	961
Total assets	**250,328**	**304,171**
Liabilities		
Unliquidated obligations - prior periods	-	48,896
Accounts payable to Member States d/	139,944	150,734
Other accounts payable e/	4,496	6,224
Inter-fund balances payable	1,984	28
Due to the United Nations Transition Assistance Group	16,000	16,000
Due to the United Nations Mission in Haiti	26,700	26,700
Due to the United Nations Observer Mission in El Salvador	6,000	6,000
Deferred credits f/	716	350
Inter-office transactions pending processing	120	-
Total liabilities	**195,960**	**254,932**
Reserves and fund balances		
Cumulative surplus	54,368	49,239
Total reserves and fund balances	**54,368**	**49,239**
Total liabilities, reserves and fund balances	**250,328**	**304,171**

a/ See note 2(a)

b/ Includes assessed contributions unpaid irrespective of collectibility

c/ Includes write-offs of $664,604, accounting adjustments of $904,878 and miscellaneous charges and other prior period adjustments of $54,264 less credit adjustments of ($452,671)

d/ Includes $45,242,186.39 representing claims from Member States pending settlement, which have been transferred from prior period unliquidated obligations to Accounts Payable

e/ Includes $3,849,008 representing claims pending settlement, which have been transferred from prior period unliquidated obligations to Accounts Payable

f/ Includes $484,453 representing Property Survey Board cases recorded during the current period

g/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 31.1

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	16,410	-	-	16,410	16,410	-	-	16,410
Andorra	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Armenia	415,576	-	414,221	1,355	1,355	-	-	1,355
Azerbaijan	707,479	-	200,522	506,957	506,957	-	-	506,957
Bangladesh	-	-	-	-	-	-	-	-
Belarus	7,624,934	-	-	7,624,934	7,624,934	-	-	7,624,934
Belize	11,997	-	11,997	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	22,827	-	3,400	19,427	19,427	-	-	19,427
Bosnia and Herzegovina	76,980	-	60,246	16,734	16,734	-	-	16,734
Brazil	972,268	-	-	972,268	972,268	-	-	972,268
Burkina Faso	11,081	-	10,626	455	455	-	-	455
Burundi	16,410	-	-	16,410	16,410	-	-	16,410
Cambodia	32,827	-	32,827	-	-	-	-	-
Cape Verde	16,410	-	-	16,410	16,410	-	-	16,410
Central African Republic	16,410	-	-	16,410	16,410	-	-	16,410
Chad	-	-	-	-	-	-	-	-
Chile	245,358	-	245,358	-	-	-	-	-
Comoros	16,410	-	-	16,410	16,410	-	-	16,410
Congo	8,731	-	-	8,731	8,731	-	-	8,731
Costa Rica	9,019	-	9,019	-	-	-	-	-
Cote d'Ivoire	-	-	-	-	-	-	-	-
Croatia	417,221	-	-	417,221	417,221	-	-	417,221
Cuba	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	162,433	-	162,433	-	-	-	-	-
Democratic Republic of the Congo	24,638	-	-	24,638	24,638	-	-	24,638
Djibouti	16,410	-	-	16,410	16,410	-	-	16,410
Dominica	15,164	-	-	15,164	15,164	-	-	15,164
Dominican Republic	48,461	-	800	47,661	47,661	-	-	47,661
Ecuador	96,777	-	-	96,777	96,777	-	-	96,777
El Salvador	32,827							

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Equatorial Guinea	16,410	-	16,410	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	129,491	-	129,490	1	1	-	-	1
Ethiopia	-	-	-	-	-	-	-	-
Fiji	7,633	-	7,633	-	-	-	-	-
Gabon	63,951	-	-	63,951	63,951	-	-	63,951
Gambia	16,410	-	-	16,410	16,410	-	-	16,410
Georgia	670,846	-	-	670,846	670,846	-	-	670,846
Grenada	10,446	-	-	10,446	10,446	-	-	10,446
Guatemala	65,657	-	14,658	50,999	50,999	-	-	50,999
Guinea	16,410	-	-	16,410	16,410	-	-	16,410
Guinea-Bissau	16,410	-	-	16,410	16,410	-	-	16,410
Guyana	-	-	-	-	-	-	-	-
Haiti	1,894	-	-	1,894	1,894	-	-	1,894
Honduras	30,827	-	30,826	1	1	-	-	1
Hungary	-	-	-	-	-	-	-	-
Iceland	31,338	-	-	31,338	31,338	-	-	31,338
Indonesia	-	-	-	-	-	-	-	-
Iran (Islamic Republic of)	700,000	-	545,024	154,976	154,976	-	-	154,976
Iraq	428,468	-	-	428,468	428,468	-	-	428,468
Ireland	4,728	-	-	4,728	4,728	-	-	4,728
Jamaica	-	-	-	-	-	-	-	-
Kazakhstan	1,000,000	-	200,371	799,629	799,629	-	-	799,629
Kenya	6,429	-	-	6,429	6,429	-	-	6,429
Kyrgyzstan	192,327	-	57,295	135,032	135,032	-	-	135,032
Latvia	358,328	-	173,282	185,046	185,046	-	-	185,046
Lebanon	20,896	-	-	20,896	20,896	-	-	20,896
Liberia	32,827	-	-	32,827	32,827	-	-	32,827
Libyan Arab Jamahiriya	570,332	-	-	570,332	570,332	-	-	570,332
Lithuania	199,567	-	-	199,567	199,567	-	-	199,567
Madagascar	24,298	-	-	24,298	24,298	-	-	24,298
Malawi	-	-	-	-	-	-	-	-
Maldives	15,332	-	15,332	-	-	-	-	-
Mali	16,410	-	-	16,410	16,410	-	-	16,410
Mauritania	16,410	-	-	16,410	16,410	-	-	16,410

Schedule 31.1

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Monaco	-	-	-	-	-	-	-	-
Mongolia	32,827	-	32,827	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Nicaragua	32,574	-	24,407	8,168	8,168	-	-	8,168
Niger	16,410	-	-	16,410	16,410	-	-	16,410
Nigeria	-	-	-	-	-	-	-	-
Oman	7,027	-	-	7,027	7,027	-	-	7,027
Palau	-	-	-	-	-	-	-	-
Panama	11,383	-	11,383	-	-	-	-	-
Papua New Guinea	6,317	-	-	6,317	6,317	-	-	6,317
Peru	196,964	-	-	196,964	196,964	-	-	196,964
Poland	1,121,209	-	1,121,209	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Moldova	482,525	-	-	482,525	482,525	-	-	482,525
Romania	-	-	-	-	-	-	-	-
Russian Federation	121,666,165	-	46,981,623	74,684,542	74,684,542	-	-	74,684,542
Rwanda	16,410	-	51	16,359	16,359	-	-	16,359
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	1,449	-	-	1,449	1,449	-	-	1,449
Saint Vincent and the Grenadines	16,410	-	-	16,410	16,410	-	-	16,410
Samoa	5,755	-	-	5,755	5,755	-	-	5,755
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	15,332	-	-	15,332	15,332	-	-	15,332
Senegal	16,410	-	16,410	-	-	-	-	-
Seychelles	14,668	-	-	14,668	14,668	-	-	14,668
Sierra Leone	16,410	-	-	16,410	16,410	-	-	16,410
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	16,410	-	-	16,410	16,410	-	-	16,410
South Africa	-	-	-	-	-	-	-	-
Sudan	16,410	-	-	16,410	16,410	-	-	16,410
Suriname	-	-	-	-	-	-	-	-

Schedule 31.1

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Swaziland	-	-	-	-	-	-	-	-
Syrian Arab Republic	133,020	-	-	133,020	133,020	-	-	133,020
Tajikistan	159,705	-	-	159,705	159,705	-	-	159,705
The former Yugoslav Republic of Macedonia	48,928	-	23,987	24,941	24,941	-	-	24,941
Togo	16,410	-	-	16,410	16,410	-	-	16,410
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	192,327	-	192,327	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	29,708,551	-	-	29,708,551	29,708,551	-	-	29,708,551
United Arab Emirates	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	114,344,910	-	-	114,344,910	114,344,910	-	-	114,344,910
Uruguay	-	-	-	-	-	-	-	-
Uzbekistan	3	-	3	-	-	-	-	-
Vanuatu	16,410	-	-	16,410	16,410	-	-	16,410
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	-	-	-	-	-	-	-	-
Yemen	16,410	-	-	16,410	16,410	-	-	16,410
Yugoslavia	478,334	-	3,519	474,815	474,815	-	-	474,815
TOTAL	284,523,207	-	50,749,516	233,773,690	233,773,690	-	-	233,773,690

Statement XXXII

United Nations Transitional Authority in Cambodia (UNTAC) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 November 1991 to 31 March 1994 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	1 November 1991 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	1,599,916	-	17,724
Voluntary contributions	9,493	-	-
Interest income	7,310	18	219
Other/miscellaneous income	6,041	14	44
Total income	**1,622,760**	**32**	**17,987**
Expenditure			
Total expenditure	**1,640,831**	-	**36,137**
Excess (shortfall) of income over expenditure	**(18,071)**	**32**	**(18,150)**
Prior period adjustments c/	(2,120)	(27)	(777)
Net excess (shortfall) of income over expenditure	**(20,191)**	**5**	**(18,927)**
Savings on or cancellation of prior period obligations	26,285	310	8,895
Credits returned to Member States	(8,743)	-	-
Other adjustments to reserves and fund balances	(2)	-	(2)
Reserves and fund balances, beginning of period	-	(2,651)	7,383
Reserves and fund balances, end of period	**(2,651)**	**(2,336)**	**(2,651)**

Statement XXXII (concluded)

United Nations Transitional Authority in Cambodia (UNTAC)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Cash and term deposits	1,385	297
Assessed contributions receivable from Member States (schedule 32.1) b/	45,688	47,380
Voluntary contributions receivable from Member States	362	362
Accounts receivable from Member States	222	222 f/
Other accounts receivable	215	210 f/
Inter-fund balances receivable	-	113
Deferred charges	172	172
Inter-office transactions pending processing	30	30
Total assets	**48,074**	**48,786**
Liabilities		
Unliquidated obligations - current period	-	2,251
Unliquidated obligations - prior periods	982	33
Accounts payable to Member States	45,943	46,722
Other accounts payable d/	1,722	1,776
Inter-fund balances payable	1,069	-
Due to the United Nations Mission in Haiti	-	100
Deferred credits	694	555
Total liabilities	**50,410**	**51,437**
Reserves and fund balances		
Cumulative deficit e/	(2,336)	(2,651)
Total reserves and fund balances	**(2,336)**	**(2,651)**
Total liabilities, reserves and fund balances	**48,074**	**48,786**

a/ The special account of the United Nations Mission in Cambodia (UNAMIC) has been consolidated into the special account for the United Nations Transitional Authority in Cambodia (UNTAC). See also note 2(a).

b/ Includes assessed contributions unpaid irrespective of collectability.

c/ Represents miscellaneous expenditure adjustments relating to prior periods.

d/ Includes $1,603,323 representing other claims pending settlement, which have been transferred from prior period unliquidated obligations to Accounts Payable.

e/ A report is being submitted to the General Assembly requesting additional appropriations to eliminate the current deficit of $2,335,944 in the fund balance.

f/ Reclassified to conform to current presentation.

The accompanying notes are an integral part of the financial statements.

Schedule 32.1

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	15,619	-	-	15,619	15,534	85	-	15,619
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	550,726	-	550,726	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	223	-	-	223	-	223	-	223
Bangladesh	-	-	-	-	-	-	-	-
Barbados	165	-	-	165	-	165	-	165
Belarus	5,909,559	-	-	5,909,559	5,902,594	6,965	-	5,909,559
Belgium	-	-	-	-	-	-	-	-
Belize	15,056	-	15,056	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	21,369	-	3,000	18,369	18,029	340	-	18,369
Bosnia and Herzegovina	55,102	-	43,126	11,976	11,764	212	-	11,976
Botswana	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-
Brunei Darussalam	308	-	-	308	-	308	-	308
Bulgaria	512	-	512	-	-	-	-	-
Burkina Faso	15,575	-	14,391	1,184	1,143	41	-	1,184
Burundi	15,556	-	-	15,556	15,534	22	-	15,556
Cambodia	31,113	-	31,113	-	-	-	-	-
Cameroon	355	-	-	355	-	355	-	355
Canada	764	-	-	764	-	764	-	764
Cape Verde	15,417	-	-	15,417	15,395	22	-	15,417
Central African Republic	15,575	-	-	15,575	15,534	41	-	15,575
Chad	-	-	-	-	-	-	-	-
Chile	-	-	-	-	-	-	-	-
China	-	-	-	-	-	-	-	-

Schedule 32.1

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Colombia	2,010	-	2,010	-	-	-	-	-
Comoros	15,556	-	-	15,556	15,534	22	-	15,556
Congo	24,348	-	(16)	24,364	24,237	127	-	24,364
Costa Rica	29,973	-	16	29,957	29,235	722	-	29,957
Cote d'Ivoire	207	-	-	207	-	207	-	207
Croatia	304,368	-	-	304,368	301,990	2,378	-	304,368
Cuba	783	-	783	-	-	-	-	-
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	133,363	-	26,658	106,705	105,388	1,317	-	106,705
Democratic Republic of the Congo	30,747	-	-	30,747	30,407	340	-	30,747
Denmark	-	-	-	-	-	-	-	-
Djibouti	15,556	-	-	15,556	15,534	22	-	15,556
Dominica	909	-	909	-	-	-	-	-
Dominican Republic	52,602	-	369	52,233	51,554	679	-	52,233
Ecuador	94,321	-	-	94,321	93,387	934	-	94,321
Egypt	-	-	-	-	-	-	-	-
El Salvador	31,580	-	-	31,580	31,071	509	-	31,580
Equatorial Guinea	15,556	-	15,556	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	118,510	-	118,510	-	-	-	-	-
Ethiopia	-	-	-	-	-	-	-	-
Fiji	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	29,763	-	-	29,763	28,999	764	-	29,763
Gambia	15,556	-	-	15,556	15,534	22	-	15,556
Georgia	425,726	-	-	425,726	423,263	2,463	-	425,726
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	11,225	-	-	11,225	11,203	22	-	11,225
Guatemala	62,952	-	14,658	48,294	47,487	807	-	48,294
Guinea	15,597	-	-	15,597	15,534	63	-	15,597

Schedule 32.1

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea-Bissau	15,556	-	-	15,556	15,534	22	-	15,556
Guyana	-	-	-	-	-	-	-	-
Haiti	1,801	-	-	1,801	1,760	41	-	1,801
Honduras	29,241	-	29,241	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	3,881	-	3,881	-	-	-	-	-
Iran (Islamic Republic of)	200,000	-	200,000	-	-	-	-	-
Iraq	407,310	-	-	407,310	403,616	3,694	-	407,310
Ireland	-	-	-	-	-	-	-	-
Israel	23,057	-	23,057	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	16	-	16	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	101	-	-	101	-	101	-	101
Kazakhstan	438,964	-	32,949	406,015	400,749	5,266	-	406,015
Kenya	-	-	-	-	-	-	-	-
Kuwait	1,628	-	1,628	-	-	-	-	-
Kyrgyzstan	158,844	-	-	158,844	158,207	637	-	158,844
Lao People's Democratic Republic	-	-	-	-	-	-	-	-
Latvia	263,650	-	263,650	-	-	-	-	-
Lebanon	618	-	-	618	-	618	-	618
Lesotho	-	-	-	-	-	-	-	-
Liberia	31,156	-	-	31,156	31,071	85	-	31,156
Libyan Arab Jamahiriya	550,256	-	-	550,256	543,461	6,795	-	550,256
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	99,555	-	-	99,555	97,644	1,911	-	99,555
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	30,799	-	-	30,799	30,736	63	-	30,799
Malawi	-	-	-	-	-	-	-	-
Malaysia	1	-	-	1	-	1	-	1
Maldives	10,556	-	10,556	-	-	-	-	-
Mali	15,597	-	-	15,597	15,534	63	-	15,597
Malta	-	-	-	-	-	-	-	-

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Marshall Islands	-	-	-	-	-	-	-	-
Mauritania	15,556	-	-	15,556	15,534	22	-	15,556
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	31,156	-	30,917	239	239	-	-	239
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	9,563	-	7,165	2,397	2,312	85	-	2,397
Niger	15,575	-	-	15,575	15,534	41	-	15,575
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	31	-	-	31	-	31	-	31
Paraguay	-	-	-	-	-	-	-	-
Peru	190,037	-	-	190,037	186,428	3,609	-	190,037
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	385	-	-	385	-	385	-	385
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	397,258	-	-	397,258	395,432	1,826	-	397,258
Romania	-	-	-	-	-	-	-	-
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	15,575	-	-	15,575	15,534	41	-	15,575
Saint Kitts and Nevis	-	-	-	-	-	-	-	-

Schedule 32.1

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Saint Lucia	-	-	-	-	-	-	-	-
Saint Vincent and the Grenadines	15,556	-	-	15,556	15,534	22	-	15,556
Samoa	909	-	-	909	887	22	-	909
San Marino	-	-	-	-	-	-	-	-
Sao Tome and Principe	4,113	-	-	4,113	4,091	22	-	4,113
Saudi Arabia	12,811	-	12,811	-	-	-	-	-
Senegal	2,271	-	2,271	-	-	-	-	-
Seychelles	8,565	-	-	8,565	8,524	41	-	8,565
Sierra Leone	15,556	-	-	15,556	15,534	22	-	15,556
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	15,556	-	-	15,556	15,534	22	-	15,556
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	15,726	-	-	15,726	15,534	192	-	15,726
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	132,266	-	-	132,266	131,926	340	-	132,266
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	17,330	-	9,089	8,241	8,029	212	-	8,241
Togo	15,575	-	-	15,575	15,534	41	-	15,575
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	474	-	-	474	-	474	-	474
Turkey	115,360	-	-	115,360	96,676	18,684	-	115,360
Turkmenistan	158,844	-	158,844	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	22,800,088	-	-	22,800,088	22,699,106	100,982	-	22,800,088
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	741,793	-	-	741,793	-	741,793	-	

Schedule 32.1

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	11,465,637	-	-	11,465,637	6,053,949	5,411,688	-	11,465,637
Uruguay	1,382	-	1,382	-	-	-	-	-
Uzbekistan	63,086	-	63,086	-	-	-	-	-
Vanuatu	15,556	-	-	15,556	15,534	22	-	15,556
Venezuela	4,210	-	4,210	-	-	-	-	-
Viet Nam	185	-	-	185	-	185	-	185
Yemen	15,746	-	-	15,746	15,534	212	-	15,746
Yugoslavia	689,251	-	-	689,251	686,703	2,548	-	689,251
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	74	-	-	74	-	74	-	74
TOTAL	47,379,844	-	1,692,130	45,687,714	39,363,838	6,323,876	-	45,687,714

Statement XXXIII

United Nations Observer Mission in El Salvador (ONUSAL) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 7 November 1989 to 31 May 1995 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	7 November 1989 to 30 June 1999	1 July 1999 to 30 June 2000	1 July 1998 to 30 June 1999
Income			
Assessed contributions b/	238,987	-	-
Voluntary contributions	1,641	-	-
Interest income	3,630	55	160
Other/miscellaneous income	2,607	-	19
Total income	**246,865**	**55**	**179**
Expenditure			
Total expenditure	**199,484**	-	-
Excess (shortfall) of income over expenditure	**47,381**	**55**	**179**
Prior period adjustments c/	(1,135)	104	(1,119)
Net excess (shortfall) of income over expenditure	**46,246**	**159**	**(940)**
Savings on or cancellation of prior period obligations	5,125	1	944
Credits returned to Member States	(42,934)	-	-
Transfer to United Nations Peacekeeping Reserve Fund	(258)	-	-
Reserves and fund balances, beginning of period	-	8,179	8,175
Reserves and fund balances, end of period	**8,179**	**8,339**	**8,179**

United Nations Observer Mission in El Salvador (ONUSAL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	750	1,084
Assessed contributions receivable from Member States (schedule 33.1) b/	2,913	3,103
Other accounts receivable	22	22
Due from the United Nations Operation in Somalia	6,000	6,000
Inter-fund balances receivable	-	20
Total assets	**9,685**	**10,229**
Liabilities		
Unliquidated obligations - prior periods	-	60
Accounts payable to Member States	1,152	1,864
Other accounts payable d/	55	-
Inter-fund balances payable	115	-
Deferred credits	24	6
Inter-office transactions pending processing	-	120
Total liabilities	**1,346**	**2,050**
Reserves and fund balances		
Cumulative surplus	8,339	8,179
Total reserves and fund balances	**8,339**	**8,179**
Total liabilities, reserves and fund balances	**9,685**	**10,229**

a/ In accordance with General Assembly resolution 47/223 of 16 March 1993, the operation of the United Nations Observer Group in Central America (ONUCA) have been incorporated into ONUSAL. See also note 2(a).

b/ Include assessed contributions irrespective of collectibility

c/ Represents prior period salary-related expenditures of $20,292, miscellaneous adjustments amounting to $740 less accounting adjustment of ($119,290) and a write-off of deferred payable of ($5,505).

d/ Includes $55,206 representing pending payments which have been transferred from prior period unliquidated obligation to accounts payable

The accompanying notes are an integral part of the financial statements.

Schedule 33.1

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR AND UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	1,845	-	-	1,845	1,845	-	-	1,845
Albania	-	-	-	-	-	-	-	-
Algeria	-	-	-	-	-	-	-	-
Andorra	-	-	-	-	-	-	-	-
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Armenia	-	-	-	-	-	-	-	-
Australia	-	-	-	-	-	-	-	-
Austria	-	-	-	-	-	-	-	-
Azerbaijan	-	-	-	-	-	-	-	-
Bahamas	-	-	-	-	-	-	-	-
Bahrain	87	-	-	87	87	-	-	87
Bangladesh	-	-	-	-	-	-	-	-
Barbados	-	-	-	-	-	-	-	-
Belarus	526,014	-	-	526,014	526,014	-	-	526,014
Belgium	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bhutan	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Bosnia and Herzegovina	2,809	-	2,198	611	611	-	-	611
Botswana	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-
Brunei Darussalam	-	-	-	-	-	-	-	-
Bulgaria	-	-	-	-	-	-	-	-
Burkina Faso	1,486	-	1,343	143	143	-	-	143
Burundi	1,845	-	-	1,845	1,845	-	-	1,845
Cambodia	-	-	-	-	-	-	-	-
Cameroon	6	-	-	6	6	-	-	6
Canada	-	-	-	-	-	-	-	-
Cape Verde	1,845	-	-	1,845	1,845	-	-	1,845
Central African Republic	1,942	-	-	1,942	1,942	-	-	1,942
Chad	-	-	-	-	-	-	-	-
Chile	237	-	-					

Schedule 33.1

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR AND UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Colombia	4	-	-	4	4	-	-	4
Comoros	1,845	-	-	1,845	1,845	-	-	1,845
Congo	-	-	-	-	-	-	-	-
Costa Rica	-	-	-	-	-	-	-	-
Cote d'Ivoire	-	-	-	-	-	-	-	-
Croatia	17,632	-	17,632	-	-	-	-	-
Cuba	432	-	-	432	432	-	-	432
Cyprus	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-
Democratic People's Republic of Korea	7,656	-	7,656	-	-	-	-	-
Democratic Republic of the Congo	603	-	-	603	603	-	-	603
Denmark	-	-	-	-	-	-	-	-
Djibouti	1,845	-	-	1,845	1,845	-	-	1,845
Dominica	515	-	159	356	356	-	-	356
Dominican Republic	580	-	-	580	580	-	-	580
Ecuador	-	-	-	-	-	-	-	-
Egypt	-	-	-	-	-	-	-	-
El Salvador	603	-	603	-	-	-	-	-
Equatorial Guinea	-	-	-	-	-	-	-	-
Eritrea	-	-	-	-	-	-	-	-
Estonia	-	-	-	-	-	-	-	-
Ethiopia	23	-	-	23	23	-	-	23
Fiji	32	-	-	32	32	-	-	32
Finland	-	-	-	-	-	-	-	-
France	-	-	-	-	-	-	-	-
Gabon	1,591	-	-	1,591	1,591	-	-	1,591
Gambia	1,942	-	-	1,942	1,942	-	-	1,942
Georgia	25,210	-	-	25,210	25,210	-	-	25,210
Germany	-	-	-	-	-	-	-	-
Ghana	-	-	-	-	-	-	-	-
Greece	-	-	-	-	-	-	-	-
Grenada	159	-	-	159	159	-	-	159
Guatemala	7,381	-	7,381	-	-	-	-	-
Guinea	1,845	-	-	1,845	1,845	-	-	1,845

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR AND UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Guinea-Bissau	1,845	-	-	1,845	1,845	-	-	1,845
Guyana	-	-	-	-	-	-	-	-
Haiti	226	-	-	226	226	-	-	226
Honduras	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-
Indonesia	308	-	308	-	-	-	-	-
Iran (Islamic Republic of)	100,000	-	100,000	-	-	-	-	-
Iraq	46,078	-	-	46,078	46,078	-	-	46,078
Ireland	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-
Kazakhstan	28,391	-	28,391	-	-	-	-	-
Kenya	-	-	-	-	-	-	-	-
Kuwait	-	-	-	-	-	-	-	-
Kyrgyzstan	9,018	-	9,018	-	-	-	-	-
Lao People's Democratic Republic	-	-	-	-	-	-	-	-
Latvia	-	-	-	-	-	-	-	-
Lebanon	833	-	-	833	833	-	-	833
Lesotho	-	-	-	-	-	-	-	-
Liberia	3,689	-	-	3,689	3,689	-	-	3,689
Libyan Arab Jamahiriya	70,037	-	-	70,037	70,037	-	-	70,037
Liechtenstein	-	-	-	-	-	-	-	-
Lithuania	3,858	-	-	3,858	3,858	-	-	3,858
Luxembourg	-	-	-	-	-	-	-	-
Madagascar	2,156	-	-	2,156	2,156	-	-	2,156
Malawi	-	-	-	-	-	-	-	-
Malaysia	564	-	-	564	564	-	-	564
Maldives	425	-	425	-	-	-	-	-
Mali	1,845	-	-	1,845	1,845	-	-	1,845
Malta	-	-	-	-	-	-	-	-

Schedule 33.1

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR AND UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Marshall Islands	6	-	6	-	-	-	-	-
Mauritania	1,942	-	-	1,942	1,942	-	-	1,942
Mauritius	-	-	-	-	-	-	-	-
Mexico	4,081	-	-	4,081	4,081	-	-	4,081
Micronesia (Federated States of)	-	-	-	-	-	-	-	-
Monaco	-	-	-	-	-	-	-	-
Mongolia	2,444	-	2,444	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-
Myanmar	-	-	-	-	-	-	-	-
Namibia	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	-	-	-	-	-	-
New Zealand	-	-	-	-	-	-	-	-
Nicaragua	6	-	6	-	-	-	-	-
Niger	1,845	-	-	1,845	1,845	-	-	1,845
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-
Palau	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Peru	10,722	-	-	10,722	10,722	-	-	10,722
Philippines	-	-	-	-	-	-	-	-
Poland	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Republic of Korea	-	-	-	-	-	-	-	-
Republic of Moldova	22,629	-	-	22,629	22,629	-	-	22,629
Romania	6	-	-	6	6	-	-	6
Russian Federation	-	-	-	-	-	-	-	-
Rwanda	1,845	-	1,845	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-

Schedule 33.1

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR AND UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Saint Lucia	5	-	-	5	5	-	-	5
Saint Vincent and the Grenadines	1,845	-	-	1,845	1,845	-	-	1,845
Samoa	17	-	-	17	17	-	-	17
San Marino	2	-	-	2	2	-	-	2
Sao Tome and Principe	1,845	-	-	1,845	1,845	-	-	1,845
Saudi Arabia	-	-	-	-	-	-	-	-
Senegal	1,003	-	1,003	-	-	-	-	-
Seychelles	905	-	-	905	905	-	-	905
Sierra Leone	1,942	-	-	1,942	1,942	-	-	1,942
Singapore	-	-	-	-	-	-	-	-
Slovakia	-	-	-	-	-	-	-	-
Slovenia	-	-	-	-	-	-	-	-
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	1,845	-	-	1,845	1,845	-	-	1,845
South Africa	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	1,845	-	-	1,845	1,845	-	-	1,845
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	7,487	-	-	7,487	7,487	-	-	7,487
Thailand	-	-	-	-	-	-	-	-
The former Yugoslav Republic of Macedonia	1,226	-	643	583	583	-	-	583
Togo	1,942	-	-	1,942	1,942	-	-	1,942
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	9,018	-	9,018	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
Ukraine	2,017,665	-	-	2,017,665	2,017,665	-	-	2,017,665
United Arab Emirates	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR AND UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
United Republic of Tanzania	111	-	111	-	-	-	-	-
United States of America	-	-	-	-	-	-	-	-
Uruguay	1,579	-	-	1,579	1,579	-	-	1,579
Uzbekistan	-	-	-	-	-	-	-	-
Vanuatu	1,845	-	-	1,845	1,845	-	-	1,845
Venezuela	-	-	-	-	-	-	-	-
Viet Nam	308	-	-	308	308	-	-	308
Yemen	2,461	-	-	2,461	2,461	-	-	2,461
Yugoslavia	125,622	-	-	125,622	125,622	-	-	125,622
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	5	-	-	5	5	-	-	5
TOTAL	3,103,494	-	190,190	2,913,304	2,913,304	-	-	2,913,304

Statement XXXIV

United Nations Transition Assistance Group (UNTAG) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 1 April 1988 to 30 June 1991 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	1 April 1988 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	416,162	-	-
Voluntary contributions	23,736	-	-
Interest income	40,905	1,092	977
Other/miscellaneous income	13,387	-	-
Total income	**494,190**	**1,092**	**977**
Expenditure			
Total expenditure	**374,185**	**-**	**-**
Excess (shortfall) of income over expenditure	**120,005**	**1,092**	**977**
Prior period adjustments	(494)	(8)	(85)
Net excess (shortfall) of income over expenditure	**119,511**	**1,084**	**892**
Savings on or cancellation of prior period obligations	32,016	-	-
Credits returned to Member States	(66,896)	-	-
Transfer to United Nations Peacekeeping Reserve Fund	(49,243)	-	-
Reserves and fund balances, beginning of period	-	35,388	34,496
Reserves and fund balances, end of period	**35,388**	**36,472**	**35,388**

Statement XXXIV (concluded)

United Nations Transition Assistance Group (UNTAG)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	20,065	19,303
Assessed contributions receivable from Member States (schedule 34.1) b/	321	356
Accrued interest receivable	-	- c/
Other accounts receivable	109	192 c/
Inter-fund balances receivable	1	-
Due from the United Nations Operation in Somalia	16,000	16,000
Total assets	**36,496**	**35,851**
Liabilities		
Accounts payable to Member States	18	45
Other accounts payable	6	6
Due to United Nations Peacekeeping Reserve Fund	-	411
Deferred credits	-	1
Total liabilities	**24**	**463**
Reserves and fund balances		
Cumulative surplus	36,472	35,388
Total reserves and fund balances	**36,472**	**35,388**
Total liabilities, reserves and fund balances	**36,496**	**35,851**

a/ See note 2 (a)

b/ Includes unpaid assessed contributions irrespective of collectabbility

c/ Reclassified to conform to current presentation

The accompanying notes are an integral part of the financial statements

Schedule 34.1

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Angola	-	-	-	-	-	-	-	-
Argentina	-	-	-	-	-	-	-	-
Belize	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-
Burundi	3,406	-	-	3,406	3,406	-	-	3,406
Cambodia	-	-	-	-	-	-	-	-
Cameroon	-	-	-	-	-	-	-	-
Cape Verde	3,406	-	-	3,406	3,406	-	-	3,406
Central African Republic	6,813	-	-	6,813	6,813	-	-	6,813
Chad	-	-	-	-	-	-	-	-
Comoros	3,406	-	-	3,406	3,406	-	-	3,406
Congo	-	-	-	-	-	-	-	-
Costa Rica	13,627	-	13,627	-	-	-	-	-
Democratic Republic of the Congo	-	-	-	-	-	-	-	-
Djibouti	3,406	-	-	3,406	3,406	-	-	3,406
Dominican Republic	-	-	-	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
El Salvador	6,813	-	6,813	-	-	-	-	-
Equatorial Guinea	6,813	-	6,813	-	-	-	-	-
Gambia	6,813	-	-	6,813	6,813	-	-	6,813
Grenada	-	-	-	-	-	-	-	-
Guatemala	13,627	-	-	13,627	13,627	-	-	13,627
Guinea	3,406	-	-	3,406	3,406	-	-	3,406
Guyana	-	-	-	-	-	-	-	-
Haiti	409	-	-	409	409	-	-	409
Honduras	6,813	-	6,813	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-
Iraq	81,759	-	-	81,759	81,759	-	-	81,759
Kenya	-	-	-	-	-	-	-	-
Liberia	6,813	-	-	6,813	6,813	-	-	6,813
Libyan Arab Jamahiriya	139,044	-	-	139,044	139,044	-	-	139,044

Schedule 34.1

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Madagascar	6,813	-	-	6,813	6,813	-	-	6,813
Malawi	-	-	-	-	-	-	-	-
Mali	3,406	-	1,502	1,904	1,904	-	-	1,904
Mauritania	6,813	-	-	6,813	6,813	-	-	6,813
Mauritius	-	-	-	-	-	-	-	-
Mexico	-	-	-	-	-	-	-	-
Nicaragua	-	-	-	-	-	-	-	-
Niger	3,406	-	-	3,406	3,406	-	-	3,406
Nigeria	-	-	-	-	-	-	-	-
Panama	-	-	-	-	-	-	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Paraguay	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Vincent and the Grenadines	3,406	-	-	3,406	3,406	-	-	3,406
Sao Tome and Principe	2,406	-	-	2,406	2,406	-	-	2,406
Saudi Arabia	1	-	-	1	1	-	-	1
Sierra Leone	6,813	-	-	6,813	6,813	-	-	6,813
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	3,406	-	-	3,406	3,406	-	-	3,406
South Africa	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-
Sudan	3,406	-	-	3,406	3,406	-	-	3,406
Suriname	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-
United States of America	-	-	-	-	-	-	-	-
Vanuatu	3,406	-	-	3,406	3,406	-	-	3,406
Venezuela	1	-	-	1	1	-	-	1
Viet Nam	-	-	-	-	-	-	-	-
Yemen	6,812	-	-	6,812	6,812	-	-	6,812

Schedule 34.1

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Yugoslavia	-	-	-	-	-	-	-	-
TOTAL	356,468	-	35,568	320,900	320,900	-	-	320,900

Statement XXXV

United Nations Iran-Iraq Military Observer Group (UNIIMOG) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 9 August 1988 to 31 March 1991 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	9 August 1988 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	199,113	-	-
Voluntary contributions	14,715	-	-
Interest income	11,819	198	229
Other/miscellaneous income	12,048	-	-
Total income	**237,695**	**198**	**229**
Expenditure			
Total expenditure	**177,895**	**-**	**-**
Excess (shortfall) of income over expenditure	**59,800**	**198**	**229**
Prior period adjustments	283	(1)	295
Net excess (shortfall) of income over expenditure	**60,083**	**197**	**524**
Savings on or cancellation of prior period obligations	4,997	-	-
Credits returned to Member States	(43,484)	-	-
Transfer to United Nations Peacekeeping Reserve Fund	(18,156)	-	-
Reserves and fund balances, beginning of period	-	3,440	2,916
Reserves and fund balances, end of period	**3,440**	**3,637**	**3,440**

Statement XXXV (concluded)

United Nations Iran-Iraq Military Observer Group (UNIIMOG)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Cash and term deposits	3,513	3,442
Assessed contributions receivable from Member States (schedule 35.1) b/	107	126
Accrued interest receivable	-	- c/
Other accounts receivable	79	72 c/
Total assets	**3,699**	**3,640**
Liabilities		
Accounts payable to Member States	55	67
Other accounts payable	5	-
Inter-fund balances payable	2	6
Due to United Nations Peacekeeping Reserve Fund	-	127
Total liabilities	**62**	**200**
Reserves and fund balances		
Cumulative surplus	3,637	3,440
Total reserves and fund balances	**3,637**	**3,440**
Total liabilities, reserves and fund balances	**3,699**	**3,640**

a/ See note 2 (a).

b/ Includes unpaid assessed contributions irrespective of collectabbility.

c/ Reclassified to conform to current presentation.

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 00
					over 2 years	2 years	1 year	
Afghanistan	44	-	44	-	-	-	-	-
Bangladesh	-	-	-	-	-	-	-	-
Benin	-	-	-	-	-	-	-	-
Bolivia	-	-	-	-	-	-	-	-
Burundi	990	-	-	990	990	-	-	990
Cambodia	-	-	-	-	-	-	-	-
Cape Verde	990	-	-	990	990	-	-	990
Central African Republic	3,008	-	-	3,008	3,008	-	-	3,008
Chad	-	-	-	-	-	-	-	-
Comoros	1,524	-	-	1,524	1,524	-	-	1,524
Costa Rica	6,102	-	6,102	-	-	-	-	-
Cote d'Ivoire	-	-	-	-	-	-	-	-
Cyprus	2,140	-	-	2,140	2,140	-	-	2,140
Djibouti	990	-	-	990	990	-	-	990
Dominican Republic	-	-	-	-	-	-	-	-
El Salvador	3,052	-	3,052	-	-	-	-	-
Equatorial Guinea	3,008	-	3,008	-	-	-	-	-
Gambia	3,008	-	-	3,008	3,008	-	-	3,008
Guatemala	6,102	-	-	6,102	6,102	-	-	6,102
Guinea	1,524	-	-	1,524	1,524	-	-	1,524
Guinea-Bissau	381	-	-	381	381	-	-	381
Haiti	149	-	-	149	149	-	-	149
Honduras	3,052	-	3,052	-	-	-	-	-
Indonesia	-	-	-	-	-	-	-	-
Kenya	-	-	-	-	-	-	-	-
Liberia	3,052	-	-	3,052	3,052	-	-	3,052
Libyan Arab Jamahiriya	61,091	-	-	61,091	61,091	-	-	61,091
Mali	1,524	-	1,524	-	-	-	-	-
Mauritania	3,008	-	-	3,008	3,008	-	-	3,008
Mozambique	1,524	-	1,524	-	-	-	-	-
Nicaragua	-	-	-	-	-	-	-	-
Niger	1,189	-	-	1,189	1,189	-	-	1,189
Papua New Guinea	-	-	-	-	-	-	-	-
Rwanda	1,524	-	1,524	-	-	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-

Schedule 35.1

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 99	Assessments 1 July 99 to 30 June 00	Total collections, credits, adjustments 1 July 99 to 30 June 00	Assessed contributions unpaid as at 30 June 00	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 00
Saint Vincent and the Grenadines	1,174	-	-	1,174	1,174	-	-	1,174
Sao Tome and Principe	1,174	-	-	1,174	1,174	-	-	1,174
Sierra Leone	3,008	-	-	3,008	3,008	-	-	3,008
Solomon Islands	-	-	-	-	-	-	-	-
Somalia	1,524	-	-	1,524	1,524	-	-	1,524
South Africa	-	-	-	-	-	-	-	-
Sudan	1,524	-	-	1,524	1,524	-	-	1,524
Suriname	-	-	-	-	-	-	-	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Togo	-	-	-	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-
Uganda	-	-	-	-	-	-	-	-
United Arab Emirates	-	-	-	-	-	-	-	-
Uruguay	-	-	-	-	-	-	-	-
Vanuatu	1,524	-	-	1,524	1,524	-	-	1,524
Viet Nam	-	-	-	-	-	-	-	-
Yemen	1,827	-	-	1,827	1,827	-	-	1,827
Yugoslavia	5,673	-	-	5,673	5,673	-	-	5,673
TOTAL	126,404	-	19,830	106,574	106,574	-	-	106,574

Statement XXXVI

Ad hoc Account for the United Nations Operation in the Congo (ONUC) a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 14 July 1960 to 30 June 1964 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	14 July 1960 to 30 June 1999	1 July 1999 to 30 June 2000	1 July 1998 to 30 June 199
Income			
Assessed contributions b/	241,549	-	-
Voluntary contributions	36,193	-	-
Proceeds from sale of United Nations bonds	110,726	-	-
Investment income	89	-	-
Miscellaneous, savings in liquidating obligations and adjustments c/	45,787	85	96
Total income	**434,344**	**85**	**96**
Expenditure			
Total expenditure	**397,437**	-	-
Net excess (shortfall) of income over expenditure	**36,907**	**85**	**96**
Reserves and fund balances, beginning of period	-	36,907	36,811
Reserves and fund balances, end of period	**36,907**	**36,992**	**36,907**

Statement XXXVI (concluded)

Ad hoc Account for the United Nations Operation in the Congo (ONUC)

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	*1999*
Assets		
Unpaid assessed contributions (schedule 36.1) b/	73,892	73,892
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6,687	6,687
Excess of authorized expenditures over assessments and applied voluntary contributions d/	1,973	1,973
Inter-fund balances receivable	909	909
Total assets	**83,461**	**83,461**
Liabilities		
Accounts payable to Member States	6,726	6,811
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	855	855
Special account for voluntary contributions to finance unassessed appropriations - to the credit of contributing Member States	1,560	1,560
Due to the United Nations Special Account	1,397	1,397
Due to United Nations bond account	35,931	35,931
Total liabilities	**46,469**	**46,554**
Reserves and fund balances		
Cumulative surplus	36,992	36,907
Total reserves and fund balances	**36,992**	**36,907**
Total liabilities, reserves and fund balances	**83,461**	**83,461**

a/ See note 2(a)

b/ Includes unpaid assessed contributions irrespective of collectability

c/ Represents gain on exchange from revaluation of accounts payable expressed in local currency

d/ For 1961, $268,455; for the second half of 1963, $1,118,712; for the first half of 1964, $585,899

The accompanying notes are an integral part of the financial statements.

Schedule 36.1

Ad hoc Account for the United Nations Operation in the Congo (ONUC)

Assessed contributions unpaid as at 30 June 2000

(United States dollars)

		Unpaid as at 30 June 1999	*Collections from 1 July 1999 to 30 June 2000*	*Unpaid as at 30 June 2000*
A.	Member States with remaining arrears			
	Afghanistan	37,603	-	37,603
	Benin	6,994	-	6,994
	Bolivia	34,833	-	34,833
	Brazil	248,838	-	248,838
	Burkina Faso	14,145	-	14,145
	Central African Republic	6,589	-	6,589
	Chad	9,832	-	9,832
	Congo	9,938	-	9,938
	Ecuador	4,120	-	4,120
	Egypt	48,387	-	48,387
	Guatemala	38,209	-	38,209
	Guinea	9,938	-	9,938
	Iraq	22,362	-	22,362
	Lebanon	12,108	-	12,108
	Mali	24,259	-	24,259
	Paraguay	24,229	-	24,229
	Senegal	20,418	-	20,418
	Somalia	17,445	-	17,445
	Sudan	5,860	-	5,860
	Yugoslavia	333,269	-	333,269
	Subtotal	**929,376**	**-**	**929,376**
B.	Member States that previously had made no payments			
	Burundi	10,471	-	10,471
	Chile	224,847	-	224,847
	Dominican Republic	54,503	-	54,503
	Haiti	33,916	-	33,916
	Mauritania	17,215	-	17,215
	Mexico	786,193	-	786,193
	Nicaragua	33,916	-	33,916
	Panama	33,916	-	33,916
	Peru	89,183	-	89,183
	Portugal	201,673	-	201,673
	Rwanda	10,471	-	10,471
	Saudi Arabia	69,487	-	69,487
	Spain	985,159	-	985,159
	Syrian Arab Republic	20,379	-	20,379
	Togo	25,324	-	25,324
	Uganda	10,471	-	10,471
	Uruguay	97,662	-	97,662
	Yemen	43,602	-	43,602
	Subtotal	**2,748,388**	**-**	**2,748,388**
C.	Member States that have indicated they will not contribute			
	Albania	43,602	-	43,602
	Belarus	1,357,881	-	1,357,881
	Bulgaria	190,746	-	190,746
	Cuba	260,259	-	260,259

	Unpaid as at 30 June 1999	*Collections from 1 July 1999 to 30 June 2000*	*Unpaid as at 30 June 2000*
Czech Republic	1,379,704	-	1,379,704
France	17,031,152	-	17,031,152
Hungary	995,024	-	995,024
Jordan	43,602	-	43,602
Mongolia	17,215	-	17,215
Poland	2,466,010	-	2,466,010
Romania	641,015	-	641,015
Russian Federation	39,223,085	-	39,223,085
Slovakia	1,379,704	-	1,379,704
Ukraine	5,185,697	-	5,185,697
Subtotal	**70,214,696**	-	**70,214,696**
Grand total	**73,892,460**	-	**73,892,460**

Statement XXXVII

Special Account for the United Nations Emergency Force (UNEF) 1956 a/

Statement of income and expenditure and changes in reserves and fund balances
for the period from 5 November 1956 to 30 June 1967 as at 30 June 2000
(Thousands of United States dollars)

	Period		
	5 November 1956 to 30 June 1999	*1 July 1999 to 30 June 2000*	*1 July 1998 to 30 June 1999*
Income			
Assessed contributions b/	166,375	-	-
Voluntary contributions	28,086	-	-
Proceeds from sale of United Nations bonds	19,207	-	-
Appropriated from United Nations Special Account	3,911	-	-
Miscellaneous, savings in liquidating obligations and adjustments c/	7,424	1,407	786
Total income	**225,003**	**1,407**	**786**
Expenditure			
Total expenditure	**215,540**	-	-
Net excess (shortfall) of income over expenditure	**9,463**	**1,407**	**786**
Reserves and fund balances, beginning of period	-	9,463	8,677
Reserves and fund balances, end of period	**9,463**	**10,870**	**9,463**

Statement XXXVII (concluded)

Special Account for the United Nations Emergency Force (UNEF) 1956

Statement of assets, liabilities, reserves and fund balances as at 30 June 2000

(Thousands of United States dollars)

	2000	1999
Assets		
Unpaid assessed contributions (schedule 37.1) b/	42,627	42,627
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	5,275	5,275
Excess of authorized expenditures over assessments and applied contributions	876	876
Inter-fund balances receivable	81	81
Total assets	**48,859**	**48,859**
Liabilities		
Accounts payable to Member States	16,446	17,853
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	465	465
Special account for voluntary contributions to finance unassessed appropriations - to the credit of contributing Member States	614	614
Assessed on economically developed countries to meet reserve requirements d/	10,415	10,415
Due to the United Nations Special Account	1,932	1,932
Due to United Nations bond account	8,117	8,117
Total liabilities	**37,989**	**39,396**
Reserves and fund balances		
Cumulative surplus	10,870	9,463
Total reserves and fund balances	**10,870**	**9,463**
Total liabilities, reserves and fund balances	**48,859**	**48,859**

a/ See note 2(a).

b/ Includes unpaid assessed contributions irrespective of collectability.

c/ Represents gain on exchange from revaluation of accounts payable expressed in local currency.

d/ For 1965, $3,550,000 pursuant to General Assembly resolution 2115 (XX), section II; for 1966, $3,550,000 pursuant to resolution 2115 (XX), section III; for 1967, $3,315,000 pursuant to resolution 2194B (XXI).

The accompanying notes are an integral part of the financial statements.

Schedule 37.1

Special Account for the United Nations Emergency Force (UNEF) 1956

Assessed contributions unpaid as at 30 June 2000

(United States Dollars)

	Unpaid as at 30 June 1999	*Collections from 1 July 1999 to 30 June 2000*	*Unpaid as at 30 June 2000*
A. Member States with remaining arrears			
Afghanistan	29,499	-	29,499
Algeria	8,932	-	8,932
Benin	5,530	-	5,530
Bolivia	41,905	-	41,905
Cambodia	1,689	-	1,689
Cameroon	1,689	-	1,689
Central African Republic	2,256	-	2,256
Chad	8,385	-	8,385
Chile	165,903	-	165,903
Congo	9,249	-	9,249
Cote D' Ivoire	1,689	-	1,689
Dominican Republic	22,898	-	22,898
Ecuador	10,129	-	10,129
El Salvador	7,411	-	7,411
Guinea	19,410	-	19,410
Haiti	25,661	-	25,661
Iraq	100,407	-	100,407
Lebanon	19,850	-	19,850
Libyan Arab Jamahiriya	1,689	-	1,689
Mali	5,469	-	5,469
Mexico	679,491	-	679,491
Niger	1,906	-	1,906
Panama	15,648	-	15,648
Paraguay	31,661	-	31,661
Peru	77,441	-	77,441
Philippines	15,632	-	15,632
Senegal	9,814	-	9,814
Sierra Leone	2,469	-	2,469
Somalia	11,191	-	11,191
Thailand	9,026	-	9,026
Uganda	9,589	-	9,589
Uruguay	54,388	-	54,388
Venezuela	32,298	-	32,298
Yugoslavia	7,598	-	7,598
Subtotal	**1,447,802**	**-**	**1,447,802**
B. Member States that have made no payments			
Burkina Faso	19,936	-	19,936
Burundi	11,278	-	11,278
Egypt	351,946	-	351,946
Rwanda	11,278	-	11,278
Spain	1,089,981	-	1,089,981
Sudan	89,332	-	89,332
Syrian Arab Republic	46,654	-	46,654
Togo	16,174	-	16,174
Yemen	45,299	-	45,299
Subtotal	**1,681,878**	**-**	**1,681,878**

		Unpaid as at 30 June 1999	*Collections from 1 July 1999 to 30 June 2000*	*Unpaid as at 30 June 2000*
C	Member States with unpaid balances representing additional 25 percent assessment for reserve requirement			
	Belgium	144,583	-	144,583
	France	765,655	-	765,655
	Subtotal	**910,238**	**-**	**910,238**
D.	Member States that have indicated they will not contribute			
	Albania	45,299	-	45,299
	Belarus	911,964	-	911,964
	Bulgaria	181,155	-	181,155
	Cuba	249,811	-	249,811
	Czech Republic	907,423	-	907,423
	Hungary	898,298	-	898,298
	Jordan	45,299	-	45,299
	Mongolia	12,387	-	12,387
	Poland	2,528,364	-	2,528,364
	Romania	682,212	-	682,212
	Russian Federation	27,665,631	-	27,665,631
	Saudi Arabia	74,890	-	74,890
	Slovakia	907,422	-	907,422
	Ukraine	3,476,580	-	3,476,580
	Subtotal	**38,586,735**	**-**	**38,586,735**
	Grand total	**42,626,653**	**-**	**42,626,653**

Notes to the financial statements for peacekeeping operations for the period from 1 July 1999 to 30 June 2000

Note 1. The United Nations and its activities

(a) The Charter of the United Nations was signed on 26 June 1945 and came into force on 24 October 1945. The Organization's primary objectives, to be implemented through its five major organs, were as follows:

(i) The maintenance of international peace and security;

(ii) The promotion of international economics, social progress and development programmes;

(iii) Universal observance of human rights;

(iv) The administration of international justice and law;

(v) The development of self-government for Trust Territories.

(b) The General Assembly focuses on a wide range of political, economic and social issues as well as the financial and administrative aspects of the Organization.

(c) Under the direction of the Security Council, the Organization has been involved in various aspects of peacekeeping and peacemaking, including efforts towards resolving conflicts, restoring democracy, promoting disarmament, providing electoral assistance and facilitating post-conflict peace-building, and engaging in humanitarian activities to ensure the survival of groups deprived of basic needs.

(d) The Economic and Social Council plays a particular role in economic and social development, including a major oversight role in other United Nations organizations' efforts to address international economic, social and health problems.

(e) The International Court of Justice has jurisdiction over disputes between Member States brought before it for advisory opinions or binding resolutions.

(f) The Trusteeship Council completed its primary functions in 1994 with the termination of the Trusteeship Agreement for the last United Nations Trust Territory.

Note 2. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations:

(a) The accounts of the United Nations ("the Organization") are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the Regulations and administrative instructions issued by the Under-Secretary-General for Management or the Controller. They also take fully into account the common accounting standards for the United Nations system, as adopted by the Administrative Committee on Coordination. The General Assembly took note of those standards in its resolution 48/216 C of 23 December 1993. The United Nations follows international accounting standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) In accordance with the requirements of General Assembly resolution 49/233 A of 23 December 1994, the financial period for peacekeeping operations was changed to a fiscal year period from 1 July to 30 June. The financial period of the Organization for all other funds is a biennium consisting of two consecutive calendar years.

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at a rate of exchange established by the Under-Secretary-General for Management. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Management shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, the difference will be quantified in a footnote.

(f) The Organization's financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(g) The Organization's financial statements are presented in accordance with the ongoing recommendations of the Consultative Committee on Administrative Questions (Financial and Budgetary Questions) Working Party on Financial Statements, which has established United Nations accounting standards. In accordance with the requirements of those standards, statement I reflects income and expenditures and changes in reserves and fund balances for all peacekeeping operations; statement II reflects assets, liabilities, reserves and fund balances for all peacekeeping operations; and statement III reflects cash flows for all peacekeeping operations.

(h) The results of the Organization's operations in statements I, II and III are shown in summary by general type of activity as well as on a consolidated basis after the elimination of all inter-fund balances and instances of double-counting of income and expenditure. Their presentation on a consolidated basis does not imply that the various separate funds can be intermingled in any way since, normally, resources may not be utilized between funds.

(i) Income:

(i) Amounts necessary to finance the activities of the United Nations regular budget, peacekeeping operations, international tribunals and the Working Capital Fund are assessed on Member States according to the scale of assessments determined by the General Assembly;

(ii) For purposes of the financial statements, income is recognized when an assessment on Member States has been authorized by the General Assembly and notifications of assessment have been issued by the Secretariat for the financial period. Neither appropriations nor spending authorities are recognized as income, except to the extent that a matching assessment on Member States has been levied;

(iii) Amounts assessed on non-member States that agree to pay reimbursement of costs for their participation in United Nations treaties, organs and conferences are credited to miscellaneous income;

(iv) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. In accordance with General Assembly resolution 44/192 A of 21 December 1989, voluntary contributions made in cash or in the form of services and supplies that are acceptable to the Secretary-General are credited to income or noted in the financial statements;

(v) Allocations from other funds represent monies appropriated or designated from one fund for the transfer to and disbursement from another fund;

(vi) Income for services rendered includes reimbursements for salaries of staff members and other costs that are attributable to providing technical and administrative support to other organizations;

(vii) Interest income includes all interest earned on deposits in various bank accounts and investment income earned on marketable securities and other negotiable instruments. All realized losses and net unrealized losses on short-term investments are offset against investment income;

(viii) Miscellaneous income includes income from rental of premises, sale of used or surplus property, refunds of expenditures charged to prior periods, income resulting from net gains resulting from currency translations, settlements of insurance claims, monies accepted for which no purpose was specified and other sundry income.

(j) Expenditure:

(i) Expenditures are incurred against authorized allotments. Total expenditures reported include unliquidated obligations and disbursements;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and not capitalized. Inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges as referred to in item k (iv).

(k) Assets:

(i) Cash and term deposits represent funds in demand deposit accounts and interest-bearing bank deposits;

(ii) Investments comprise marketable securities and other negotiable instruments acquired by the Organization to produce income. Short-term investments are stated at lower of cost or market; the market value of short-term investments is disclosed in the footnotes to the financial statements. Long-term investments are stated at cost. Cost is defined as the nominal value plus/minus any unamortized premium/discount;

(iii) Assessed contributions represent a legal obligation of contributors and, therefore, the balances of unpaid assessed contributions due from Member States are reported irrespective of collectability. It is the policy of the United Nations not to make provision for delays in collection of such assessments;

(iv) Deferred charges normally comprise expenditure items that are not properly chargeable in the current financial period and that will be charged as expenditure in a subsequent period. These expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 110.6. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead times are required for delivery;

(v) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proof of entitlement is produced, at which time the budgetary accounts are charged and the advances settled;

(vi) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is disclosed in notes to the financial statements.

(l) Liabilities, reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for reserves and fund balances shown on the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Deferred income is income received but not yet earned;

(iv) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current period obligations related to the Special Account for peacekeeping remain valid for 12 months following the end of the financial period to which they relate. Unliquidated obligations relating to peacekeeping operations owed to Member States may be retained for an additional period of four years beyond the 12-month period provided for in regulation 4.3;

(v) Contingent liability, if any, is disclosed in notes to the financial statements;

(vi) The United Nations is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined-benefit plan. The financial obligation of the Organization to the Fund consists of its mandated contribution at the rate established by the General Assembly together with its share of any actuarial deficiency payments under article 26 of the regulations of the Fund. Such deficiency payments are only payable if and when the General Assembly has invoked the provision of article 26, following a determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of the preparation of the present report, the General Assembly has not invoked this provision.

Note 3. Accounting provisions for peacekeeping operations

The accounts for the peacekeeping operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations, with due regard for the following:

(a) Financial regulation 2.1, which states that the financial period of peacekeeping operations with special accounts shall be one year from 1 July to 30 June;

(b) Financial regulation 11.4, which states that the annual accounts for peacekeeping operations with special accounts shall be submitted by the Secretary-General to the Board of Auditors no later than 30 September each year;

(c) Article IV of the financial regulations. Special arrangements have been made by the General Assembly relating to unliquidated obligations for certain peacekeeping operations. Paragraph 2 of its resolution 33/13 F of 14 December 1978 reads as follows:

> "2. *Approves* the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:
>
> "(a) At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;
>
> "(b) Any other unliquidated obligations of the financial period in question owed to Governments, for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided in regulation 4.3; claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

Similar provisions have been accorded to other missions, as follows:

Mission	*Resolution/decision*	*Date*
UNDOF	33/13 F	14 December 1978
UNIFIL	34/9 C	17 December 1979
UNIIMOG	45/245	31 December 1990
UNTAG	45/265	17 May 1991
UNIKOM	47/208 B	14 September 1993
UNPROFOR	47/210 B	14 September 1993
ONUSAL	47/234	14 September 1993
UNAVEM	49/227	23 December 1994
MINURSO	49/466	23 December 1994
UNOMIG	49/231	12 July 1995
UNOMIL	50/210	23 December 1995
UNMIH	50/90 B	7 June 1996
UNAMIR	50/211 B	7 June 1996
UNFICYP	50/236	7 June 1996
UNSMIH	51/15 B	13 June 1997

Mission	*Resolution/decision*	*Date*
UNMIBH	51/152 B	13 June 1997
UNTAES	51/153 B	13 June 1997
UNPREDEP	51/154 B	13 June 1997
UNMOT	52/229 B	26 June 1998
UNTAC	52/239	26 June 1998
ONUMOZ	52/240	26 June 1998
UNOSOM[a]	-	-
MIPONUH	53/222 B	8 June 1999
United Nations Civilian Police Support Group	53/234	8 June 1999
MINURCA	53/238	8 June 1999

[a] The concurrence of the Advisory Committee on Administrative and Budgetary Questions is contained in a letter dated 16 July 1997.

(d) Voluntary contributions:

(i) General provisions:

a. In accordance with General Assembly resolution 44/192 A, voluntary contributions made as outright grants, both in cash and in the form of services and supplies acceptable to the Secretary-General, shall be considered income to be credited to the special account for each peacekeeping operation except the United Nations Interim Force in Lebanon (UNIFIL). Contributions in cash made available to the Secretary-General on a voluntary basis as advances shall not be considered as income in determining the total amount to be assessed on Member States; unless otherwise specified by the donor, such contributions shall be deposited in suspense accounts;

b. In that resolution, the Assembly took note of certain proposals on technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services. Those guidelines include the provision that, where a voluntary contribution in kind is made as a grant in respect of supplies and services and for which there is no budgetary provision, no accounting entry will be made, but the amount of the contribution will be reflected in a footnote to the financial statements. Where such contributions are made in respect of supplies and services included in the budget, they will be recorded as income under the heading "Voluntary contributions" at the level at which the supplies and services have been budgeted; they will be recorded in the accounts only at the time of delivery of supplies or commencement of services;

(ii) United Nations Peacekeeping Force in Cyprus accounts:

a. Prior to 16 June 1993, the Secretary-General was not authorized to utilize any funds other than the voluntary contributions pledged by Governments for the financing of the United Nations Peacekeeping Force in Cyprus (UNFICYP). In accordance with financial rule 106.1, no commitments, obligations or disbursements against any funds could be incurred without the written authorization of the Controller or his authorized delegate. Such authorizations take the form of allotments, which could be issued for the period prior to 16 June 1993 only after sufficient contributions had been received to meet the requirements for financial obligations. UNFICYP allotments and the recording of obligations for the period prior to 16 June 1993 are limited to amounts that are within the total of pledged contributions. As a consequence, the full amount of UNFICYP obligations that will be payable for the period prior to 16 June 1993 has not been recorded, in particular in respect of reimbursements for extra costs in connection with pay and allowances of contingents and for extra costs in connection with contingent-owned equipment. The amount of such unrecorded obligations is reflected in a footnote to the appropriate financial statements;

b. The General Assembly decided by resolution 47/236 of 14 September 1993 that, beginning 16 June 1993, the costs of UNFICYP should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations. Mandate periods from 16 June 1993 to 30 June 2000 have been established, for which appropriations and assessments have been raised on the Member States in accordance with relevant General Assembly resolutions;

(e) Peacekeeping Reserve Fund:

By its resolution 47/217 of 23 December 1992, the General Assembly established the United Nations Peacekeeping Reserve Fund as a cash-flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The level of the Peacekeeping Reserve Fund was established at $150 million. In accordance with the resolution, $49,242,762 was allocated from unencumbered balances in the Special Account of the United Nations Transition Assistance Group, $18,156,200 from unencumbered balances in the Special Account of the United Nations Iran-Iraq Military Observer Group and $82,601,038 from authorized retained savings in the United Nations General Fund.

Note 4. Explanatory notes on assessed contributions receivable

Assessed contributions receivable, as shown in the accounts for the period ended 30 June 2000, have been recorded in accordance with the Financial Regulations and Rules of the United Nations, the relevant resolutions of the General Assembly and the policy of the United Nations. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions, or that such contributions will be paid only under certain conditions. Based on United Nations policy as stated in note 2 (k) (iii) above, no provision has been made for delays in the collection of outstanding assessed contributions. With regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the Assembly), in particular with respect to the following:

(a) To the extent that the amounts relate to expenditures under the ad hoc account for the United Nations Operation in the Congo (ONUC) and the United Nations Emergency Force (1956) (UNEF) Special Account, which, in the view of some Member States, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures. As a result, withholdings by certain Member States from payments for the financing of ONUC (statement XXXVI) and UNEF 1956 (statement XXXVII) are estimated to be $70.2 million and $38.6 million respectively. The estimate, which is based on the apportioned shares of the States concerned, excludes $6.7 million and $5.3 million, respectively, in unpaid assessed contributions to ONUC and UNEF (1973) by China for the period up to 24 October 1971. Following the adoption by the General Assembly of its resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations", on 25 October 1971, that amount was transferred to a special account pursuant to Assembly resolution 3049 C (XXVII) of 19 December 1972;

(b) Certain Member States have stated that they do not intend to participate in the financing of UNEF (1973), the United Nations Disengagement Observer Force (UNDOF) and UNIFIL; other States have stated that they have excluded from their contributions to UNEF (1973) their shares of the expenses that they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel;

(c) As a result of the positions taken by some Member States as outlined above, certain Member States have not participated in the financing of UNEF (1973) and UNDOF in an estimated amount of $5.1 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF to 30 June 2000. That amount excludes $36 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account by virtue of General Assembly resolution 36/116 A of 10 December 1981;

(d) Withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $40.4 million. That estimate, which is based on the apportioned shares of the States concerned from the inception of UNIFIL on 19 March 1978 to 30 June 2000, excludes $19.6 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account under General Assembly resolution 36/116 A;

(e) Status of unpaid assessed contributions as at 30 June 2000:

(i) Contributions receivable from Member States as at 30 June 2000 are shown in most peacekeeping financial statements only in total. Detailed information for each of the separate peacekeeping operations on assessments and collections as at 30 June 2000 and on all outstanding balances due for each Member State is shown in a separate schedule for each mission account;

(ii) The status of contributions report for 30 June 2000 (ST/ADM/SER.B/562) was printed too early in July to reflect any assessments approved by the General Assembly in late June. However, the financial statements in all cases do include such late-June assessments as income, and the new amounts due become part of the outstanding contributions from Member States shown as at 30 June 2000. As a result, in some cases the amounts shown as contributions outstanding from Member States as at 30 June in the financial statements may be higher than the corresponding amounts shown in the status of contributions report as at 30 June. In those instances, the late-June assessments are reflected in the report on status of contributions as at 31 July 2000 (ST/ADM/SER.B/563).

Note 5. Peacekeeping special account fund summaries: income and expenditure and changes in reserves and fund balances (statement I); assets, liabilities, reserves and fund balances (statement II); and cash flow (statement III)

(a) Statements I, II and III contain financial results for all United Nations peacekeeping funds, which are broken down into three groups of related funds and consolidated into a grand total reflecting all individual peacekeeping accounts of the Organization. This consolidated presentation should not be interpreted to mean that any of the individual funds can be used for any other purpose than that for which it is authorized. The financial results of all peacekeeping operations are summarized in statements I and II. These are categorized as all active peacekeeping missions (statements IV-XVIII), the Peacekeeping Reserve Fund (statement XIX), the support account for peacekeeping operations (statement XX), the United Nations Logistics Base at Brindisi (statement XXI), and completed peacekeeping missions (statements XXII-XXXVII).

(b) To comply with the new uniform financial statement formats, statement I includes two calculations of the excess (shortfall) of income over expenditure. The first calculation is based on income and expenditure only for the current period. The second calculation shown is a net one, which includes any prior period adjustments to income or expenditure.

(c) The cash flow summary statement for peacekeeping operations (statement III) is based on the indirect method of cash flow statements covered by international accounting standard 7.

Note 6. United Nations Emergency Force (1973) and United Nations Disengagement Observer Force (statement V)

The General Assembly, on a number of occasions, has authorized the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in order to allow UNEF/UNDOF to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of Assembly resolution 50/83 of 15 December 1995, the authorized retained surplus was reduced proportionately by a total of $15.3 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. Under the terms of General Assembly resolution 53/226 of 8 June 1999, the UNEF share of the authorized retained surplus amounting to $49,609,273 was reduced by $5,600,000. Under the terms of Assembly resolution 54/266 of 15 June 2000, the authorized retained surplus was further reduced by $4,022,102, being the second instalment towards a total of $13,622,162 (resolution 53/226) to be credited back to Member States, leaving a balance of authorized retained surplus of $39,987,111 as at 30 June 2000.

Note 7. United Nations Interim Force in Lebanon (statement VI)

The General Assembly, on a number of occasions, has authorized the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in order to allow UNIFIL to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of Assembly resolution 50/83, those authorized retained surpluses were reduced proportionately by a total of $25.6 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. The total authorized retained surplus was $82,877,949 as at 30 June 2000.

Note 8. Non-expendable equipment

The following table shows the value of non-expendable equipment, at cost, at peacekeeping missions, according to the cumulative inventory records of the United Nations as at 30 June 2000. In accordance with United Nations accounting policies, non-expendable equipment is not included in the fixed assets of the Organization, but is charged against the current appropriations when acquired.

Peacekeeping mission[a]	*Amount*[b] *(millions of United States dollars)*
UNFICYP	9.2
UNDOF	29.9
UNIFIL	115.3
UNIKOM[c]	21.3
MINURSO	23.9
UNMIBH	56.8
UNOMIG[d]	13.1
UNMOT	0.1
UNSMIH/UNTMIH/MIPONUH	0.8
United Nations Logistics Base at Brindisi	44.8
UNAMSIL	21.0
UNMIK	82.9
MONUC	6.4
UNTAET	31.8
Total	**457.3**

[a] Excludes MONUA and MINURCA, since on-site liquidation activities ended on 31 October 1999 and on 30 April 2000, respectively.

[b] The Department of Peacekeeping Operations has introduced a field assets control system in all peacekeeping missions. During the conversion of non-expendable property records to the system, certain adjustments have been made to the ending balance reported.

[c] Excludes contingent-owned equipment amounting to $15,500,000 which was inadvertently reported as non-expendable property as at 30 June 1999.

[d] Excludes incorrect value for purchase of a Renault truck inadvertently entered with a purchase price of $8,800,000, instead of $88,000, which was reported as non-expendable property as at 30 June 1999.

Note 9. Contingent liabilities

(a) International accounting standard 37 broadly defines contingency as an existing condition, situation or set of circumstances involving uncertainty as to possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur.

(b) The Organization may have contingent liabilities arising from various peacekeeping operations of a material but undeterminable amount in respect of certain claims for reimbursement of services provided by Governments that are under negotiation, as well as pending claims in arbitration filed by various vendors who provided services to peacekeeping operations. The total of such claims for peacekeeping operations, as shown below, as at 30 June 2000, amounts to $68 million. Based on past experience, it should be noted that the amount of compensation either settled or awarded by the arbitral tribunal is significantly lower than the amount claimed.

Peacekeeping mission	*Contingent liabilities (millions of United States dollars)*
MONUA	1.3
UNPF	1.8
UNAMIR	2.1
UNOSOM	62.8
Total	**68.0**

Note 10. Liabilities for end-of-service and post-retirement benefits

(a) The United Nations has not specifically recognized in any of its financial accounts liabilities for after-service health insurance costs or the liabilities for other types of end-of-service payments which will be owed when staff members leave the Organization. Such payments are budgeted for in the regular budget and in peacekeeping operations, and the actual costs incurred in each financial period are reported as current expenditures.

(b) In order to gain a better understanding of the financial dimensions of the Organization's liabilities for after-service health insurance, a consulting actuary was engaged to carry out an actuarial valuation of post-retirement health insurance benefits as of 1 January 1997. The results of that exercise were disclosed in the notes to the financial statements (note 23) set out in the financial report and audited financial statements for the biennium ended 31 December 1997.[a] The actuarial valuation was updated and, on the basis of the study, it was estimated that the United Nations liability as at 1 January 1999 projected to 31 December 1999 for after-service health insurance benefits covering all participants, regardless of funding source, is as follows:

	Present value of future benefits	*Accrued liability*
	Projected to 31 December 1999	
Gross liability	1 661 457 000	1 377 035 000
Offset from retiree contributions	360 417 000	299 774 000
Net liability	**1 301 040 000**	**1 077 261 000**

(c) The figures for the present value of future benefits shown above are the discounted values of all benefits to be paid in the future to all current retirees and active employees expected to retire. The accrued liabilities represent those portions of the present values of benefits that have accrued from the staff members' dates of entry on duty until the valuation date. Active staff members' benefits are fully accrued when the staff members have reached their dates of full eligibility for benefits.

(d) Staff members who separate from the Organization are entitled to be paid for any unused vacation days they may have accrued up to a maximum of 60 days. The Organization's total liability for such unpaid accrued vacation compensation, regardless of funding source, as of 31 December 1999 is estimated to be between $80 million and $90 million.

(e) Some staff members are entitled to repatriation grant and related expenditures of relocation upon their termination from the Organization, based on the number of years of service. The Organization's liability for such unpaid repatriation and relocation entitlement, regardless of funding source, as of 31 December 1999 is estimated to be between $75 million and $85 million.

Notes

[a] *Official Records of the General Assembly, Fifty-second Session, Supplement No. 5* (A/52/5), vol. I.

Annex I

Peacekeeping operations funded by the regular budget: status of appropriations by major object of expenditure for the six-month period of the biennium 2000-2001 ended 30 June 2000

(Thousands of United States dollars)

Programme	*Appropriation*	*Salaries and common staff costs*	*Travel*	*Contractual services*	*Operating expenses and supplies*	*Acquisitions and new premises*	*All other expenses*	*Total expenditure*	*Unencumbered balance*
Executive direction and management	9 682	1 961	155	-	162	137	-	2 415	7 267
UNTSO	45 829	8 957	551	-	836	273	-	10 617	35 212
UNMOGIP	16 441	1 578	234	-	1 007	127	-	2 946	13 495
Field operations support	4 143	715	-	-	-	-	-	715	3 428
Total	**76 095**	**13 211**	**940**	**-**	**2 005**	**537**	**-**	**16 693**	**59 402**

Annex II

Activities related to peacekeeping operations funded by trust funds: schedule of income, expenditure, reserves and fund balances for the fiscal year ended 30 June 2000

(Thousands of United States dollars)

Trust fund	*Reserves and fund balances beginning of period*	*Income*	*Expenditures, transfers and adjustments*	*Reserves and fund balances end of period*
Trust Fund for Iraq-Kuwait Border Issues	854	57	-	911
Trust Fund for the Restoration of Essential Services in Sarajevo	7 447	452	768	7 131
Trust Fund for Implementation of the Cotonou Accord on Liberia	3 481	219	428	3 272
Trust Fund to support the implementation of the Agreement on Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan Border and within the Country for the Duration of the Talks	18	1	-	19
Trust Fund for the Implementation of the Peace Process in Mozambique	5	-	5	-
Trust Fund to Support the Multi-National Force Deployed in East Timor	-	106 934	-	106 934
Trust Fund for the United Nations Transitional Authority in East Timor	-	40 314	5 000	35 314
Trust Fund for Economic Revitalization and Restoration of Essential Services in Eastern Slavonia	479	33	1	511
Voluntary Fund for the Cambodian Peace Process	3 625	233	-	3 858
Trust Fund for the Activities of the International Support and Verification Commission	3 773	251	-	4 024
Cambodia Trust Fund	1 866	114	37	1 943
Trust Fund for Somalia — Unified Command	10 878	726	-	11 604
Trust Fund for the Common Costs of the Bosnia and Herzegovina Command	161	-	161	-
Trust Fund in Support of the Implementation of the Agreement on a Ceasefire and Separation of Forces signed in Moscow on 14 May 1994	72	4	14	62
Trust Fund to Provide Goods and Services to the International Police Monitoring Programme and Other Specifically Designated Purposes in Haiti	1 200	-	1 200	-
United Nations Trust Fund for Demining Activities in Angola	27	1	28	-
Trust Fund for the Police Assistance Programme in Bosnia and Herzegovina	7 251	1 547	5 645	3 153
Trust Fund for Confidence-Building Measures in Eastern Slavonia	126	9	1	134
Trust Fund for Enhancement of UNSMIH Capacity	10 052	426	10 394	84

Trust fund	*Reserves and fund balances beginning of period*	*Income*	*Expenditures, transfers and adjustments*	*Reserves and fund balances end of period*
Trust Fund to Support United Nations Peacekeeping-related efforts in Sierra Leone	1 522	219	148	1 593
Trust Fund for the Support of the Activities of MINURCA	785	39	420	404
Trust Fund to Support Public Information and Related Efforts in United Nations Peacekeeping Operations	151	56	84	123
Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities	40 252	2 353	6 595	36 010
Trust Fund for the Truth Commission in El Salvador	240	14	81	173
Trust Fund for Activities related to Administrative and Budgetary Aspects of Peacekeeping Operations	182	4	178	8
Trust Fund for Assistance to the Office of the Special Representative of the Secretary-General for the Former Yugoslavia	343	18	173	188
Trust Fund for Demining Activities in UNPROFOR	942	-	942	-
Trust Fund for Support from Government and Organizations to the Department of Peacekeeping Operations Lessons-Learned Mechanism	673	235	560	348
Trust Fund for the Financing of a United Nations International Conference on Medical Support for Peacekeeping Operations	64	4	1	67
Trust Fund to Support the Activities of the United Nations Disengagement Observer Force (UNDOF)	201	450	275	376
Trust Fund for Assistance to Military Officers on Loan from Governments in support of Peacekeeping	48	4	16	36
Trust Fund for Improving Preparedness for Conflict Prevention and Peacekeeping in Africa	166	13	(10)	189
Trust Fund for the Rapidly Deployable Mission Headquarters	808	113	-	921
Trust Fund to Support the United Nations Interim Administration in Kosovo	-	36 396	26 916	9 480
Total	**97 692**	**191 239**	**60 061**	**228 870**